



## 2026 Budget Request

### INTRODUCTION

This section of the report describes and summarizes Management's rationale in preparing the 2026 Operating Budget. For several of the major revenue and expense items, budget memorandums are included in the Appendix. These memorandums provide a more thorough explanation of how the budget amounts were estimated.

The Authority adjusted its sewer use rates in 2024, and prior to that in 2020. There is a proposed rate adjustment increase for 2026. The average customer's bill will increase an overall 5.2%, or \$29.98 annually.

### 2026 Water Consumption Forecast

For 2026, the forecasted residential water consumption is 290,000,000 gallons, and Non-Residential water consumption forecast is 71,100,000 gallons. The total water consumption forecast, including both residential and non-residential consumption, is 361,000,000 gallons. The projected appears to be getting back to normal usage. The lack of rainfall in the summer resulted in increased demand in outside watering for customers without deduction meters. Therefore, the approach in forecasting usage is slightly conservative by comparison.

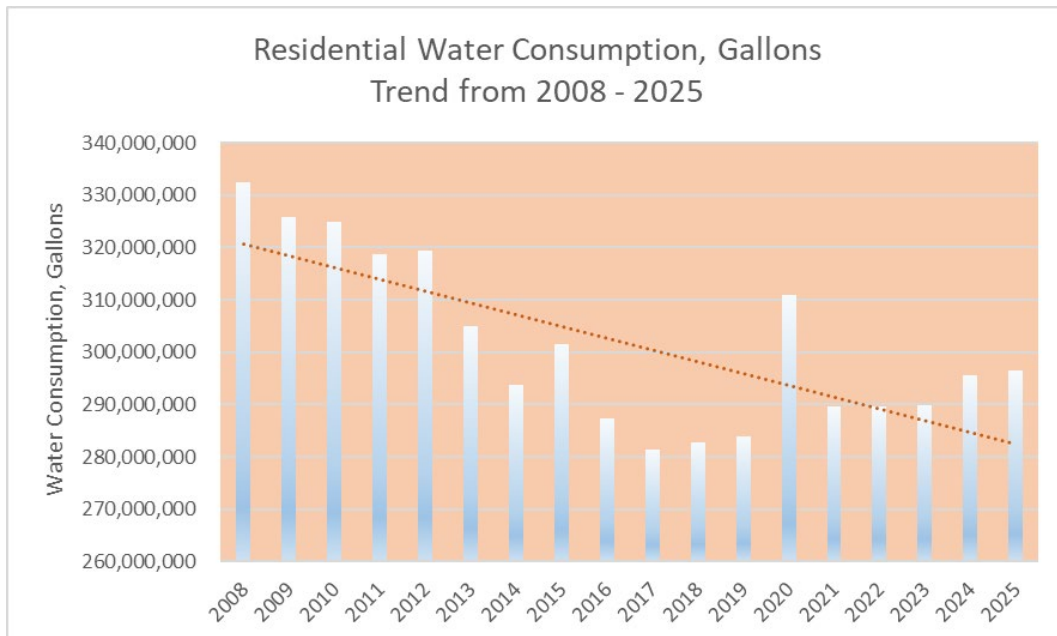
Typically, residential water consumption has been on a declining trend since at least 2008, despite adding new customers each year. Water consumption remains flat, even though it is adding more customers.

The average residential customer in 2025 used 11,650 gallons/quarter, whereas, in 2020 average was 12,310. We have been using 2008 as a benchmark for comparison. In 2008 the average was 14,700 gallons/quarter, which is a 16% decrease over 10 years.

*Figure 1*

The declining residential water consumption pattern is occurring nationwide due in part to water saving appliances, as well as conservation efforts in general.

The 2025 total water consumption forecast, including both residential and non-residential consumption, is 368,584,971 gallons, which was 2.5% more than we had expected for 2025.



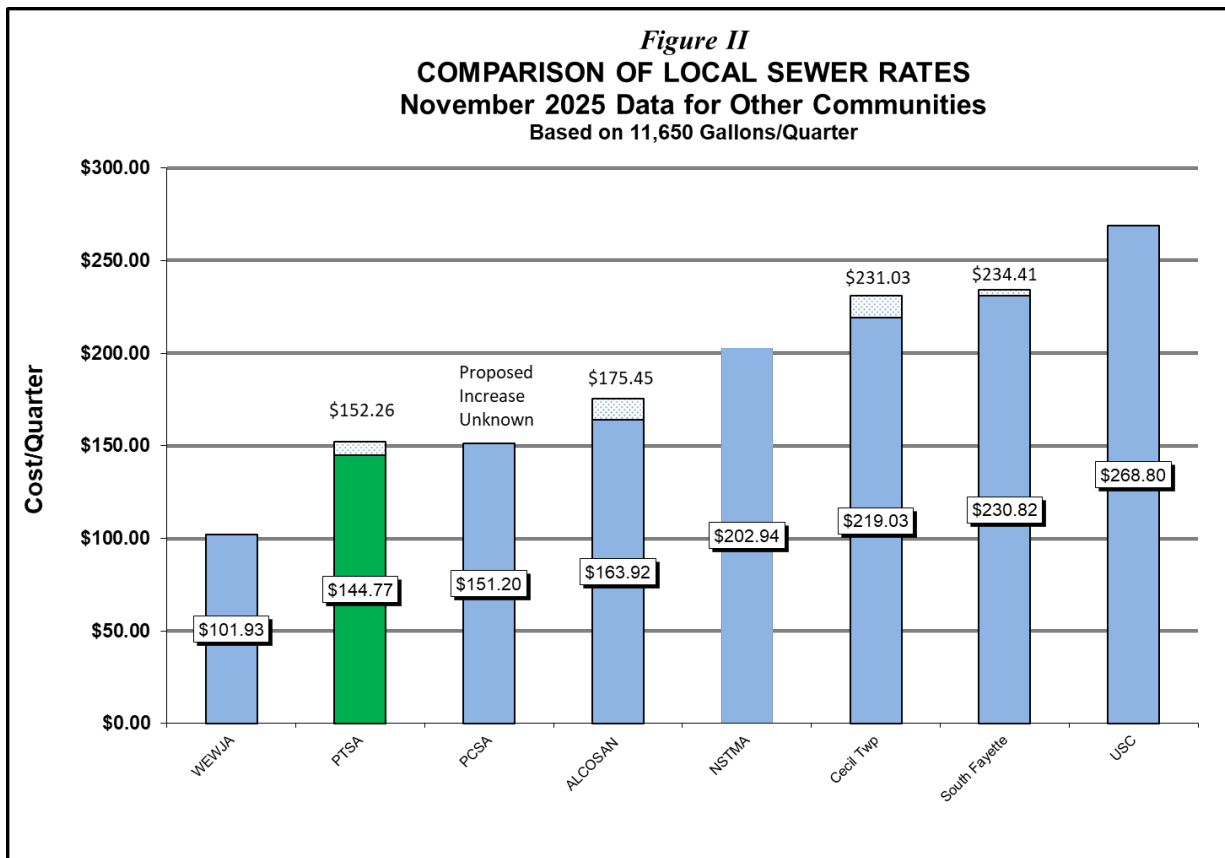


The proposed sewer use rate increase is 3.5% from \$8.65/1000 to \$8.95/1,000 gallons of water consumed, plus 9% increase in the minimum service charge from \$44 to \$48/ per quarter. For a residential customer, who in 2025 used 11,651 gallons/quarter, the quarterly bill will be \$152.28, which is \$50.76/month, or \$610.00 annually.

| 2026 Rates                         |                   |
|------------------------------------|-------------------|
| Service Charge:                    | \$48.00/quarter   |
| Sewer Use Charge:                  | \$8.95/1,000 gals |
| Average Residential Quarterly Bill |                   |
| Avg Water Use:                     | 11,650 gals       |
| Quarterly Bill:                    | \$152.28          |

Figure II compares our sewer charge with twelve other nearby communities, based on 11,650 gallons of water consumption/quarter. Our charge is the second lowest.

Furthermore, the majority of the other sewer service providers (with the exception of Cecil Township Municipal Authority), have an economy of scale greater than PTSA, and therefore their rates would be expected to be lower.





## 2026 BUDGET REQUEST SUMMARY

The revenue generated from the sewer use rate of \$8.95/1,000 gallons of water consumed, and the Minimum Service Charge of \$48.00/quarter/customer billing unit will meet the operating and maintenance needs in 2026.

Table I provides a summary of the sources of funds and total expenses, with a five-year comparison.

**Table I**  
**2026 Revenue and Expense Summary**

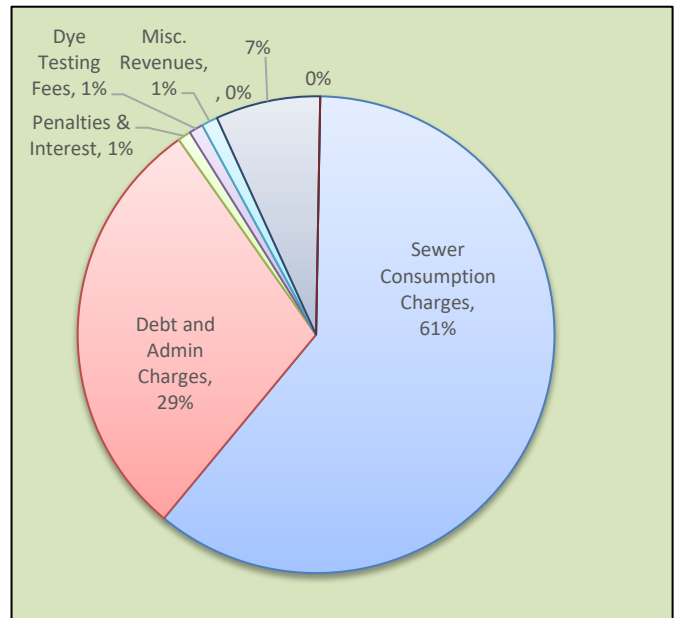
| PETERS TOWNSHIP SANITARY AUTHORITY                            |                     |                     |                     |                     |                     |                     |            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| REVENUE AND EXPENSE SUMMARY BUDGET REPORT for 2026            |                     |                     |                     |                     |                     |                     |            |
|   | Actual              | Actual              | Actual              | Actual              | Projected           | Forecast            | Percent    |
|   | Total               | Total               | Total               | Total               | Total               | Total               | %          |
|   | 2021                | 2022                | 2023                | 2024                | 2025                | 2026                | Difference |
| <u>OPERATING REVENUES</u>                                     |                     |                     |                     |                     |                     |                     |            |
| <b>Charges for Services</b>                                   |                     |                     |                     |                     |                     |                     |            |
| Sewer Rentals   | \$ 2,924,704        | \$ 2,944,873        | \$ 2,923,668        | \$ 3,198,312        | \$ 3,188,260        | \$ 3,230,950        |            |
| Debt and Administrative Charges                               | 1,301,327           | 1,345,894           | 1,354,211           | 1,436,105           | 1,471,106           | 1,555,135           |            |
| Penalties and Interest  | 48,232              | 49,195              | 48,995              | 49,860              | 48,799              | 47,000              |            |
| <b>Total Charges for Services</b>                             | <b>\$ 4,274,263</b> | <b>\$ 4,339,962</b> | <b>\$ 4,326,874</b> | <b>\$ 4,684,277</b> | <b>\$ 4,708,165</b> | <b>\$ 4,833,085</b> | 2.7%       |
| <b>Miscellaneous</b>  | <b>\$ 109,386</b>   | <b>\$ 158,279</b>   | <b>\$ 214,897</b>   | <b>\$ 167,594</b>   | <b>\$ 163,780</b>   | <b>\$ 109,195</b>   | -33.3%     |
| <b>TOTAL OPERATING REVENUE</b>                                | <b>\$ 4,383,649</b> | <b>\$ 4,498,241</b> | <b>\$ 4,541,771</b> | <b>\$ 4,851,871</b> | <b>\$ 4,871,945</b> | <b>\$ 4,942,280</b> | 1.4%       |
| <u>NON-OPERATING REVENUE</u>                                  |                     |                     |                     |                     |                     |                     |            |
| <b>Tap, Assessments, Rental</b>                               | <b>\$ 307,395</b>   | <b>\$ 170,876</b>   | <b>\$ 121,202</b>   | <b>\$ 702,214</b>   | <b>\$ 287,516</b>   | <b>\$ 297,868</b>   | 3.6%       |
| <b>Trustee Interest</b>                                       | <b>\$ 39,556</b>    | <b>\$ 86,510</b>    | <b>\$ 217,828</b>   | <b>\$ 298,982</b>   | <b>\$ 231,908</b>   | <b>\$ 80,000</b>    | -65.5%     |
| <b>TOTAL NON-OPERATING REVENUES/TRANSFERS</b>                 | <b>\$ 346,951</b>   | <b>\$ 257,386</b>   | <b>\$ 339,030</b>   | <b>\$ 1,001,196</b> | <b>\$ 519,424</b>   | <b>\$ 377,868</b>   | -27.3%     |
| <b>TOTAL REVENUES</b>   | <b>\$ 4,730,600</b> | <b>\$ 4,755,627</b> | <b>\$ 4,880,801</b> | <b>\$ 5,853,067</b> | <b>\$ 5,391,369</b> | <b>\$ 5,320,148</b> | -1.3%      |
| <b>OPERATING BUDGET PERFORMANCE SUMMARY - PROJECTIONS</b>     |                     |                     |                     |                     |                     |                     |            |
| Total Operating Revenue                                       |                     |                     |                     |                     | \$ 4,942,280        |                     |            |
| Total Expenses (excluding Equip Rp Allowance & Debt Coverage) |                     |                     |                     |                     | \$ 4,567,600        |                     |            |
| Total Bond Debt Service Coverage - 110% of Debt               |                     |                     |                     |                     | \$ 28,680           |                     |            |
| Total Equipment Replacement Allowance                         |                     |                     |                     |                     | \$ 346,000          |                     |            |
| Total Expenses  |                     |                     |                     |                     | \$ 4,942,280        |                     |            |
| Surplus Available   |                     |                     |                     |                     | \$ -                |                     |            |
| <b>NON-OPERATING BUDGET PERFORMANCE SUMMARY</b>               |                     |                     |                     |                     |                     |                     |            |
| Total Tap Fees (excluding Tap Fee Reimburse )                 |                     |                     |                     |                     | \$ 297,600          |                     |            |
| Other Non-Operating Revenue(assmt. & interest)                |                     |                     |                     |                     | \$ 80,268           |                     |            |
| Total Non-Operating Revenue                                   |                     |                     |                     |                     | \$ 377,868          |                     |            |
| Total Tapping Fee Reimbursements                              |                     |                     |                     |                     | \$ -                |                     |            |



### Where our money comes from:

#### 2026 Projected Revenues

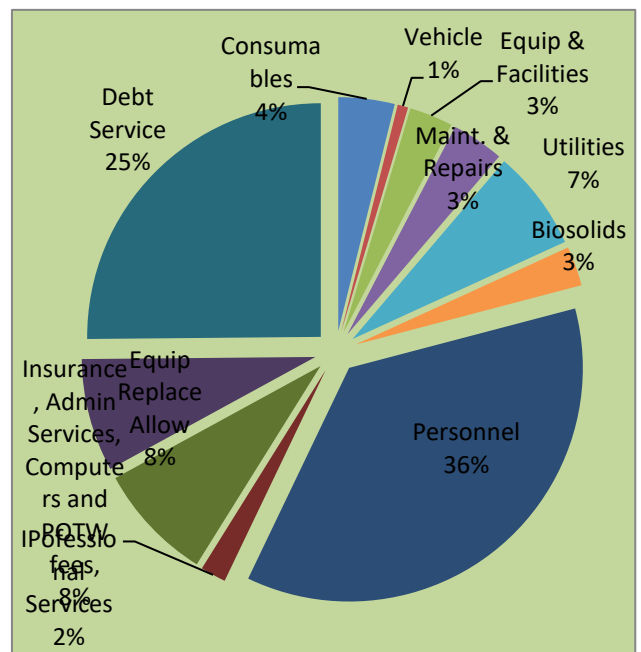
|                                 |                    |
|---------------------------------|--------------------|
| Sewer Consumption Charges       | \$3,230,950        |
| Debt and Administrative Charges | \$1,555,135        |
| Penalties & Interest            | \$47,000           |
| Dye Testing Fees                | \$51,000           |
| Miscellaneous Revenues          | \$58,195           |
| <b>Operating Revenue Total</b>  | <b>\$4,942,280</b> |
| <b>Non-Operating Revenues</b>   | <b>\$377,868</b>   |
| <b>Total Revenues</b>           | <b>\$5,320,148</b> |



### What we spend it on:

#### 2026 Projected Expenses

|   |                    |
|---|--------------------|
| Consumable Supplies   | \$233,430          |
| Vehicle Expense   | \$34,800           |
| Equipment & Facilities                                      | \$147,790          |
| Maintenance & Repairs                                       | \$178,937          |
| Utilities   | \$343,336          |
| Biosolids   | \$135,000          |
| Personnel, Benefits, Training                               | \$1,789,391        |
| Professional Services                                       | \$89,725           |
| Insurance, Administrative Services, Computers and POTW Fees | \$403,592          |
| Equipment Replacement Allowance                             | \$346,000          |
| Debt Service  | \$1,242,683        |
| <b>Total Expenses</b>                                       | <b>\$4,942,280</b> |





## **2026 REVENUE FORECAST**

**Operating Revenues** consist of sewer rentals, which are the water consumption charge, a minimum service charge, penalty and interest, and miscellaneous income. The 2026 rates and sewer charges, and miscellaneous income, are forecasted to generate total operating revenue of \$4,942,280 which is a 1.4% increase from 2025. Detailed memos are provided in the Appendix for all major operating revenue sources.

### **Sewer Rentals**

*Residential Sewer* – The forecast total of \$2,595,000 is based on 290,000,000 gallons of water consumption. 2026's revenue forecast is a 1.1% increase from 2025.

*Non-Residential Sewer* – The forecasted total of \$635,450 is based on 71,100,000 gallons of water consumption. 2026's revenue forecast is a 1.9 % increase from 2025.

### **Debt and Administrative Charges**

For billing purposes, the anticipated new customers/EDUs for 2026 consist of 52 Residential units and no Non-Residential billing units. The active residential developments are Sugarbrooke, Pemberley Manor, Lutz Farm, McCrobie, Brookwood Village, Tuscany II, Quarture and USC

By the end of 2026 we expect to have 6,620 residential customers connected, and 273 non-residential customers are expected to have the equivalent of 1,366 residential dwelling units (EDUs). That is a total of 7,986 EDUs. The Minimum Service Charge of \$48.00/quarter per billing unit will generate \$1,218,000 in Residential D&A revenue, and \$312,000 in Non-Residential D&A revenue. The Meter Size Charge, imposed on Non-Residential customers with large water meters, will generate \$25,135 of revenue. The 2026 total Debt and Administrative Revenue is forecasted at \$1,555,135 which is a 5.7% increase from 2025.

**Miscellaneous Revenue.** These sources include lien letter fees, dye testing fees, demand curtailment revenues, property rentals, deduct read fees, inspection fees, interest revenues, and labor reimbursements from capital or developer funds.

*Dye Testing Revenue* - Requests for Time of Sale Dye Testing. For 2026 we are projecting 185 tests, which is slightly below the prior five year's average. Staff perform the dye test inspections prior to sale of property. The fee is \$275/per inspection for residential, and the proposed commercial is \$275/ per inspection up to 3 building sewers, and additional \$50 per building sewer over 3. Forecast revenue is \$51,000.

*Curtailment Revenue* – The Authority contracted with CPower as our curtailment service provider. The 2026 curtailment revenue is forecast at \$1,800.

*Food Establishment Surcharge* – The Authority adopted in 2018 a surcharge applied to all Food Establishments that are required to have grease traps in order to begin to fund a more focused grease trap management program. The surcharge is \$10/quarter per grease trap. There are currently 62 accounts, with 94 units assigned, which will yield approximately \$3,760 annually to cover the laboratory expense of analyzing Oil & Grease samples. Based on investigations conducted during 2015 it is now apparent that the vast majority of food establishments do not clean their grease traps frequently and therefore are constantly near violation of the Authority's discharge standard of 100 mg/L of Oil & Grease.



**Non-Operating Revenues** consist of General Purpose Tapping Fees, Special Purpose Tapping Fees, Assessments, Rental Income, Gas Lease Royalties, and Trustee Account Interest.

*General Purpose Tapping:* The developments currently underway or proposed in our service area, The active residential developments are Sugarbrooke, Pemberley Manor, Lutz Farm, McCrobie, Brookwood Village, Tuscany II, Quarture and USC, are expected to acquire taps in 2026. The forecast totals 93 taps, providing \$297,600 in revenue. Our current tapping fee is \$3,200/EDU. Management plans to recalculate the tapping fee at some time in the future.

*Special Purpose Taps and Assessments* are projected to total \$260, consisting of Special Purpose Tap and Assessment payment plans. The Authority permits assessments and special purpose tapping fees to be paid by the customer entering into payment plan agreements. There is currently 1 property with a payment plan for the Valley View sewer extension project.

*Gas Lease Royalties* are projected to total \$5. The Authority purchased property located at 972/974 Churchill Road on December 20, 2005, to be utilized for future sewage facilities for the Piney Fork Watershed. The Authority sold the property in 2025 but retained the gas rights. The gas royalties are minimum.

*Investment Interest.* The Capital Improvement Fund (CIF) balance is expected to decrease due to payment of capital expenditure; therefore, a slight decrease is projected for investment income. Interest in the CIF is conservatively projected at \$80,000.

The total 2026 Non-Operating Revenue is expected to be \$377,868, which will be a 27.3% decrease from 2025. The large decrease is attributed to the interest earnings anticipated.



## **2026 EXPENSE FORECAST**

Overall, the combined operating expenses, debt service expense, and planned capital transfers are expected to total \$4,942,280 which is a 7.4% increase from 2025 Expenses, however, equipment replacement allowance was decreased by 28%. Total Debt increased by 1.4%, because of the five-year increase on the PENNVEST loans.

Referring to Table II, Expense Summary Budget Report for 2026, on the next page, it presents the total expense for each major expense category.

The Operating Expense category with the greatest percentage increases are Utilities at 52%, attributed to the new electric contract, the POTW fees at 36%, attributed to ALCOSAN's rate increase and per agreement required to budget 120% over the actual expenses, Insurance at 24%, attributed major increase in workers compensation portion.

The Operating Expense category, with the greatest dollar increase, is Personnel at \$302,746, which contributed to having two operations managers for the entire year, and the new union contract which increased wages and benefits, and full staff. In 2025, there was one staff member on workers compensation, and one staff member resigned, one staff member retired.

The Operating Expense category, with the greatest percentage and dollar amount decreased, is Maintenance and Repairs which was decreased by 36%. or \$101,595, attributed to no sewer rehabilitation planned.

## **TREATMENT DEPARTMENT**

Overall, the Treatment Department projected expenditures are \$1,626,928, which is a 5.0% increase from the 2025 projected expenditures.

### **Discussion of significant budget line items:**

- **Consumable Supplies, Material and Supplies** – Included in this category are the materials and supplies used to maintain the treatment plant equipment, buildings, and grounds, and includes janitorial supplies, lubricants, paper products, weed killer, insect killer, paint, wood, screws, etc.

**Forecast: \$24,320**

- The budget forecast is largely based on last year's totals.

- **Chemicals** - Included in this category are the chemicals used in the treatment process, including sodium hypochlorite, sodium aluminate, sodium bisulfite, polymer for sludge thickening/dewatering at Brush Run and DC, and sodium bicarbonate for pH adjustment of sludge prior to dewatering and occasional aeration tank pH adjustment at Brush Run and DC to stay in compliance with the NPDES pH discharge limit.

**Forecast: \$123,460**

- See Memorandums (Chemicals and Plant Polymers) in the Appendix for additional details.



**Table II**  
**All Departments Combined**

| PETERS TOWNSHIP SANITARY AUTHORITY     |              |              |              |              |              |              |                   |
|--|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|
| EXPENSE SUMMARY BUDGET REPORT for 2026 |              |              |              |              |              |              |                   |
|  | Actual       | Actual       | Actual       | Actual       | Projected    | Forecast     | Percent           |
| <i>OPERATING EXPENSES</i>              | Total        | Total        | Total        | Total        | Total        | Total        | %                 |
| <u>ALL DEPARTMENTS</u>                 | 2021         | 2022         | 2023         | 2024         | 2025         | 2026         | Difference        |
| <b>Total Miscellaneous</b>             |              |              |              |              |              | \$ -         | NA                |
| <b>Consumable Supplies</b>             |              |              |              |              |              |              |                   |
| Material & Supplies                    | \$ 43,190    | \$ 42,901    | \$ 44,498    | \$ 46,034    | \$ 52,085    | \$ 54,620    | 5%                |
| Chemicals                              | 77,700       | 117,271      | 144,112      | 126,355      | 118,575      | 123,760      | 4%                |
| Lab Supplies                           | 42,341       | 55,071       | 49,101       | 46,680       | 49,055       | 55,050       | 12%               |
| <b>Total Consumable Supplies</b>       | \$ 163,231   | \$ 215,243   | \$ 237,711   | \$ 219,069   | \$ 219,715   | \$ 233,430   | 6%                |
| <b>Total Vehicles</b>                  | \$ 31,232    | \$ 52,734    | \$ 36,749    | \$ 29,519    | \$ 42,864    | \$ 34,800    | -19%              |
| <b>Total Equipment/Facilities</b>      | \$ 41,218    | \$ 74,331    | \$ 75,096    | \$ 69,875    | \$ 97,206    | \$ 147,790   | 52%               |
| <b>Total Maintenance &amp; Repair</b>  | \$ 221,608   | \$ 328,605   | \$ 142,302   | \$ 211,104   | \$ 280,532   | \$ 178,937   | -36%              |
| <b>Total Utilities</b>                 | \$ 195,682   | \$ 193,380   | \$ 180,126   | \$ 201,922   | \$ 225,874   | \$ 343,336   | 52%               |
| <b>Total Biosolids</b>                 | \$ 130,060   | \$ 118,238   | \$ 115,829   | \$ 125,046   | \$ 132,651   | \$ 135,000   | 2%                |
| <b>Personnel</b>                       |              |              |              |              |              |              |                   |
| Salary & Wages                         | \$ 945,879   | \$ 986,867   | \$ 999,961   | \$ 981,825   | \$ 1,115,314 | \$ 1,313,144 | 18%               |
| Employee Benefits                      | 294,385      | 306,989      | 317,024      | 331,873      | 354,515      | 458,447      | 29%               |
| Travel/Training/Meetings               | 9,525        | 12,041       | 10,421       | 12,258       | 16,815       | 17,800       | 6%                |
| <b>Total Personnel</b>                 | \$ 1,249,789 | \$ 1,305,897 | \$ 1,327,406 | \$ 1,325,956 | \$ 1,486,645 | \$ 1,789,391 | 20%               |
| <b>Total Computers/Networking</b>      | \$ 46,431    | \$ 50,637    | \$ 43,517    | \$ 54,094    | \$ 77,967    | \$ 89,725    | 15%               |
| <b>Total POTW Fees</b>                 | \$ 44,973    | \$ 43,583    | \$ 52,382    | \$ 61,846    | \$ 62,115    | \$ 84,532    | 36%               |
| <b>Total Professional Services</b>     | \$ 92,524    | \$ 65,071    | \$ 63,306    | \$ 87,434    | \$ 76,852    | \$ 87,321    | 14%               |
| <b>Total Insurance</b>                 | \$ 108,566   | \$ 116,670   | \$ 122,705   | \$ 137,306   | \$ 137,448   | \$ 169,785   | 24%               |
| <b>Total Administrative Services</b>   | \$ 44,012    | \$ 42,773    | \$ 47,670    | \$ 54,223    | \$ 55,229    | \$ 59,550    | 8%                |
| <b>Total Equipm Replact Allowance</b>  | \$ 412,000   | \$ 412,000   | \$ 355,000   | \$ 478,000   | \$ 480,000   | \$ 346,000   | -28%              |
| <b>TOTAL OPERATING EXPENSES</b>        |              |              |              |              |              |              |                   |
| <b>ALL DEPARTMENTS COMBINI</b>         | \$ 2,781,326 | \$ 3,019,162 | \$ 2,799,799 | \$ 3,055,394 | \$ 3,375,098 | \$ 3,699,597 | 9.6%              |
| <b>DEPARTMENT SUBTOTALS</b>            |              |              |              |              |              |              | Percent of Budget |
| <b>TREATMENT</b>                       | \$ 1,173,626 | \$ 1,337,952 | \$ 1,337,078 | \$ 1,343,940 | \$ 1,548,229 | \$ 1,626,928 | 32.9%             |
| <b>COLLECTION</b>                      | \$ 854,660   | \$ 899,163   | \$ 649,718   | \$ 810,573   | \$ 814,052   | \$ 866,238   | 17.5%             |
| <b>ADMINISTRATION</b>                  | \$ 753,040   | \$ 782,047   | \$ 813,003   | \$ 900,881   | \$ 1,013,403 | \$ 1,206,431 | 24.4%             |
| <b>DEBT SERVICE</b>                    | \$ 498,215   | \$ 322,211   | \$ 290,144   | \$ 197,644   | \$ 1,226,104 | \$ 1,242,683 | 25.1%             |
| <b>CAPITAL TRANSFER</b>                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |                   |
| <b>GRAND TOTAL EXPENSES</b>            | \$ 3,279,541 | \$ 3,341,373 | \$ 3,089,943 | \$ 3,253,038 | \$ 4,601,788 | \$ 4,942,280 | 100%              |

- **Lab Supplies** – This item includes routine chemicals, QA/QC samples, lab equipment, yearly calibration



of lab equipment by an outside vendor, yearly flow meter calibrations, annual sludge analysis, lab accreditation fees, and routine analyses performed by an outside lab as a QA check on our analyses. The Authority's lab is a PADEP accredited laboratory, which means that we have demonstrated that we comply with all required quality control procedures, and have a competent, well-trained analyst performing the analyses, using the proper equipment. It also means we spend significant dollars and person-hours on quality control.

**Forecast: \$55,050**

- The budget forecast is for an overall increase of 12%.

- **Equipment/Facilities** – Included in this category are line items for replacement parts purchased for inventory, minor equipment, plant safety equipment, laboratory equipment, equipment rental, and annual NPDES fees.

**Forecast: \$116,200**

- Replacement Parts for Inventory – these are parts purchased in advance to keep in inventory, or for planned maintenance overhauls.
- Minor Equipment – This line item is used for the purchase of replacement mowers, weed whackers, the purchase of tools, or replacement of small equipment. Included in the 2026 budget for Brush Run WPCP is the replacement of (4) digester tank valves. Also budgeted in this category are UV bulbs (64) and UV wiper assemblies. Items budgeted for Donaldson Crossroads are (650) diffusers for replacement in the digestors.

- **Equipment Replacement Allowance** - The Equipment Replacement Allowance line item provides a mechanism for funding Capital transfers to the Capital Fund for partially funding our capital improvement program. The combination of Equipment Replacement Allowance, Tapping Fees, and Trustee Interest approximates our depreciation expense. If during the year a major piece of equipment requires complete replacement due to repair not being cost effective, the replacement cost is charged to the Equipment Replacement Allowance line item. Any budget balance remaining at the end of the year is transferred to the CIRF as a Capital Transfer. The Equipment Replacement Allowance line item is used to charge to when we elect to completely replace plant equipment instead of repairing the equipment. By allocating these unusually high replacement costs to a separate line item the normal Maintenance & Repair line items do not get increased in future years by the current year's unusual repair expenditures. It also provides a method to help segregate the expenditures that will be revised in the Asset Inventory prior to the annual audit.

**Forecast: \$200,000**

- **Maintenance & Repair** – The sub-items in this category include Maintenance & Repair, and Shop Repairs. The Maintenance & Repair items are the preventive maintenance and corrective repairs performed by Authority staff, using parts and supplies procured to complete the task. Shop Repairs are those repairs performed by vendors, either at the vendor's shop or on-site.

**Forecast: \$115,217**

- The budget forecast is largely based on prior years' experience.

- **Utilities** – Included in this category are the utilities at each of the treatment plants, which include power, natural gas, water, and telephone expense. Telephone expense at Brush Run includes four lines, with some dedicated for the SCADA system, plus monthly Internet access. The DC WPCP has two lines and internet service.

**Forecast: \$290,500**

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- The budget forecast is an overall increase of 57% from the 2025 expense.

The large increase is attributed to the increase in power costs. The power generation contract with Constellation Energy expired 12/31/2025. We had a locked in rate for 5 years at \$0.0483/kWh. Unfortunately, the energy market conditions and regulatory requirements have changed dramatically.

We work with an energy consultant, who has been the same person for the last 15 years, who will assist our team in developing and executing a strategic purchasing plan designed to optimize pricing and mitigate risk. The current proposed option will be transitioning to a variable market rate while hedging/locking in 10–20% of our projected electrical consumption over a period. This approach will allow us to layer fixed energy purchases over time, reducing exposure to market volatility and providing greater flexibility in managing future costs

Based on historical trends, the variable market rate should allow us to take advantage of market fluctuations and maintain a lower overall average cost per kWh. The 2026 projections are extremely conservative at an average rate of approximately \$0.09 per kWh.

Additionally, West Penn Power transmission charges can vary, and have increased.

- **Biosolids**– Included in this category are biosolids disposal and screenings disposal. Our Biosolids Disposal Contract was re-bid in October 2021, with four optional years at our discretion. 2026 is option year 4, and reflects a 4% increase in the transportation and disposal costs for biosolids, as well as screenings disposal.

**Forecast: \$135,000**

- The budget forecast is based on an annual average based on prior year’s generation.

- **Salary & Wages** – Each treatment plant is staffed by one certified operator and one maintenance person, for one shift each weekday. Weekend coverage is achieved by overtime with one individual traveling between both plants to perform the required tests and data collection. Approximately six-seven hours are required each weekend day and holiday. The treatment wages include wages and payroll taxes and are based on the 2021-2026 labor agreement.

**Forecast: \$341,174**

- The budget forecast represents a 0% increase from 2025 wages, attributed to operating at full staff, and realignment of employees.

- **Employee Benefits** -Included in this category are the employees’ pension contributions, health, life, and disability insurance, uniforms, and employee certifications. The Union Contract has each employee contributing to the health care coverage a fixed amount monthly and adjusted annually. The Contract allows an annual 8% increase in prior year’s premium, after which the union staff pays for the increase through a 12% increase. Therefore, if any premium increase is less than 12%, the Authority’s exposure is limited to 8%.

**Forecast: \$114,329**

- The rate increase for health insurance is an 8% increase. The 2026 employee contribution is \$110.00 per month.

- **Computers/Networking** – Included in this category are the maintenance of the SCADA system at the Brush Run Plant, the annual SCADA software maintenance fee, and other related plant computer and printer expense.

**Forecast: \$18,625**

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- The budget forecast includes support from Protech, GE, WIN 911, and Unity Pro. See memo in the appendix.
- **POTW Fees** - POTW is Publicly Owned Treatment Works. These are the fees paid to ALCOSAN based on water consumption of the 82 customers in the Marella Manor and 11 customers in Fair Acres (Links View Dr.) service districts. By agreement we are required to budget 120% of the estimated ALCOSAN fee based on water consumption, thereby, there is always a small surplus at the end of the year. Annually, the Authority receives a rebate check for being an ALCOSAN Lump Sum Community, which means we bill our own customers. The rebate is typically around \$260.00.

**Forecast: \$74,532**

- ALCOSAN raised its sewer charge by 7.0% effective January 1, 2026.
- **Professional Services** - Included in this category are the routine engineering, legal, and appraisal services associated with treatment facilities.

**Forecast: \$2,321**

- **Insurance** – The only insurance assigned individually to the Treatment Department is Worker’s Compensation Insurance. The costs of other insurance are assigned to the Administration Department.

**Forecast: \$16,200**



## COLLECTION SYSTEM DEPARTMENT

Overall, the Collection System Department's 2026 expenditures are forecasted at \$866,238 which is a 6% increase from 2025. The increase is attributed to personnel. In 2026 we will be operating on a full staff.

### Discussion of significant budget line items:

- **Materials & Supplies** – Included in this category are the materials and supplies used to maintain the collection system, and includes dye testing supplies, weed killer, insect killer, restoration supplies, and miscellaneous supplies.

**Forecast: \$12,300**

- The budget forecast is based largely on prior years' expenses and is projected to be 12% less than last year. Mainly due to pricing increases.

- **Chemicals** - Included in this category are the chemicals for the Waterdam Pump Station to address odor issues.

**Forecast: \$300**

- **Vehicles** – Included in this category are parts and supplies, fuel, and all repairs for the following vehicles: 2003 Sterling Vac, 2023 Silverado 2500HD, 2025 Silverado 2500HD, 2008 Chevy Blazer, 2015 Ford F-550 Dump, 2016 F-450 Utility truck, 2021 Ford Van. and 2006 Ford F350.

**Forecast: \$34,800**

- Fuel will continue to be purchased through the Township.
- Purchase of tires, brakes, and normal annual maintenance.

- **Equipment/Facilities** – Included in this category are replacement parts, minor equipment purchases (items like weed whackers, push mowers), safety equipment, and rental of equipment.

**Forecast: \$20,340**

- The budget forecast is based largely on the prior years' expense, and pump station expenditures. Equipment rentals are budgeted, but typically not expended.
  - Items to be purchased; adjustment rings, donuts, inflow preventers for the manholes, miscellaneous tools, metal detector, manhole guard, whacker, and clam scoop

- **Equipment Replacement Allowance** - The Equipment Replacement Allowance line item provides a mechanism for funding Capital transfers to the CIRF for partially funding our capital improvement program. The combination of Equipment Replacement Allowance, Tapping Fees, and Trustee Interest approximates our depreciation expense. If during the year a major piece of equipment requires complete replacement due to repair not being cost effective, the replacement cost is charged to the Equipment Replacement Allowance line item. Any budget balance remaining at the end of the year is transferred to the CIRF as a Capital Transfer. The Equipment Replacement Allowance line item is used to charge against when we elect to completely replace plant equipment instead of repairing the equipment. By allocating these unusually high replacement costs to a separate line item the normal Maintenance & Repair line items do not get ratcheted up in future years by the current year's unusual repair expenditures. It also provides a method to help segregate the expenditures that will be revised in the Asset Inventory prior to the annual audit.

**Forecast: \$130,000**



**Maintenance & Repair** – Included in this category are general maintenance costs, the mechanical and electrical repairs costs associated with pump stations, and the cost for more comprehensive repairs and/or sewer rehabilitation projects. Generally, sewer rehabilitation work paid out of the operating budget is limited to point repairs, chemical grouting of sewer lines, and manhole rehabilitation.

**Forecast: \$46,620**

- The budget amount represents a decrease of 40% from 2025 expenditures.
- Manhole and minor sewer line repairs, Valley View grinder pump replacement if needed, push camera repairs.
- The Authority’s sewer rehabilitation target has been 12,000 LF annually. This footage target includes sewer lining projects and sewer replacement projects which are capital improvement projects undertaken from the Capital Improvement Fund.
- There are no major sewer rehabilitation projects planned this year from the Operating Budget

- Other Sewer Line Work – No projects are defined for 2026.

- **Utilities** - Included in this category are the utilities at each of the pump stations, which include power and telephone (for automatic telephone dialers) at each of the pump stations, water at several of the pump stations, and natural gas at the Hidden Brook Pump Station and Maple Lane Pump Station which are equipped with on-site automatic, standby emergency generators. The Waterdam Pump Station’s generator is diesel powered. Additionally, the Hidden Brook Station, is our largest pump station, is equipped with a cellular dialer that transmits data to central station. This provides us with the ability remotely, over the Internet, to monitor the Hidden Brook Pump Station’s equipment and flow.

**Forecast: \$21,870**

- The budget forecast is largely based on last year’s total, with the exception for power. The power contract expired, and going forward power will be purchased based on recommendation of the energy consultant. See Appendix memo, and treatment utilities section.
- **Salary & Wages** – Included in this category are the wages and payroll taxes for the four full-time employees, consisting of one Skilled Maintenance and three General Maintenance employees, and payroll taxes associated with those employees.

**Forecast: \$416,073**

- **Employee Benefits** –Included in this category are the employees’ pension contributions, health, life, and disability insurance, uniforms, and employee certifications. The Union Contract has each employee contributing to the health care coverage a fixed amount monthly and adjusted annually. The Contract allows an annual 8% increase in prior year’s premium, after which the union staff pays for the increase through a 12% increase. Therefore, if any premium increase is less than 12%, the Authority’s exposure is limited to 8%.

**Forecast: \$144,635**

- The rate increase for health insurance is 8% increase. The employee contribution is \$110.00 per month.
- **Computer Consultant** - This includes WINCAN annual software maintenance agreement for the main line sewer camera.

**Forecast: \$1,800**

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- **POTW Fees** – These are the fees paid annually to Upper St. Clair Township in accordance with the Marella Manor service agreement. Essentially, we pay 3% of the operation and maintenance costs of their Brush Run Pump Station, force main, and the trunk sewer.

**Forecast: \$10,000**

- This forecasted amount reflects an average of operating cost over the last several years. It is our general expectation that USC will invest more in maintaining its facilities due to their Administrative Consent Order with PaDEP/EPA as part of the ALCOSAN consent order and budgeted as capital expenditures.
- **Professional Services** –Included in this category are the routine engineering, legal, computer consulting, and appraisal services associated with the collection system. Services this year consist of the consulting engineer’s assistance with ALCOSAN related issues and the Administrative Consent Order.

**Forecast: \$10,500**

- **Insurance** – Included in this category is the worker’s compensation insurance for the general maintenance personnel.

**Forecast: \$17,000.**



## ADMINISTRATIVE DEPARTMENT

Administrative Department consists of the Manager, Operations Manager, Financial Controller, Billing Specialist, and Administrative Assistant. Expenses include management and administrative salaries, the office overhead expenses, the bulk of the professional support services, insurance expenses, networking and computers, and sewer billing related expenses.

Overall, the Administrative Department projected expenditures are \$1,206,431 which is a 16% increase from the projected 2025 expenditures. Primarily due to increase in wages and benefits, the replacement operations manager was hired in 2025. Therefore, there will be two employees for the entire year in that position.

### Discussion of significant budget line items:

- **Material & Supplies** –Included in this category are basic office supplies of paper, ink cartridges, envelopes, postage, advertising expense, printing, etc.

**Forecast: \$18,000**

- The budget forecast is largely based on last year's total and is projected to be approximately the same as last year.

- **Equipment/Facilities** – Included in this category are minor office equipment, replacement parts, safety equipment, and the equipment replacement allowance.

**Forecast: \$11,250**

- The budget forecast is largely based on last year's total, and the replacement of one office computer.

- **Equipment Replacement Allowance** – This category was slightly decreased for the 2026 budget year.

**Forecast: \$16,000**

- **Maintenance & Repair** – Included in this category are the maintenance fees for the color photocopier, annual phone system maintenance, administration building maintenance and repair,

**Forecast: \$17,100**

- The budget forecast is largely based on last year's total, considering the aging of the administrative building. Included in this category are interior painting, drywall repair and mulching of the administration building.

- **Utilities** –Included in this category are the administration office telephones, security system, cleaning, trash pickup, power, and natural gas.

**Forecast: \$30,966**

- The budget forecast is largely based on last year's totals, with the exception of power. See memo on the power, and treatment utilities section.

- **Salary & Wages** –The Administrative staff consists of the four management employees, who are salaried employees, and a part-time hourly employee. Included in this line item are the payroll taxes associated with the employees.

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**Forecast: \$555,898**

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- The budget forecast includes a 13 % overall increase in wages, however, 3.5% per employee. The larger increase was attributed to the full year of the replacement of operations manager.
- The line item identified as “Salary & Wages, Labor Allocation” is the line item used to track the labor costs reimbursed from the CIRF for capital projects or from developers from developer sewer extension projects.
- **Employee Benefits** –. Included in this category are employees’ pension, health/dental/vision insurance, and life, short-term and long-term disability. The hospitalization plan is a Highmark high deductible plan. All four full-time employees participate in the plan. There is Employee participation to contribute to the cost of the premiums. The Single enrollment will be responsible for a contribution equal to 5% of the cost difference from the base year 2014 to the current premiums. The contribution is based upon 5% of the difference of the Single enrollment to their enrollment.

**Forecast: \$199,483**

- The 29% increase from 2025 due to the extra employee
- The Health Insurance premiums increase was 9%
- **Travel/Training/Meeting** –Included in this category are registration fees and expenses: membership dues, which include PMAA membership management employees’ memberships in Water Environment Federation, etc., Board member meeting stipend, and employee training expense.

**Forecast: \$17,800**

- Employee training planned this year is Uniform Construction Code Plumbing Certification (3), NASSCO certification (0) and (0) recertifications; furthermore, these certifications are three-year cycles. In addition, class requires requirements to obtain and maintain operator license. CPR training is also included.
- **Computers/Networking**–Included in this category:
  - The support for operational and maintenance software and routine consultant and monthly monitoring services of the office network and individual computers, software backup, Microsoft licensing, and virus protection. Most of the software packages are moving towards subscription based which is also attributing to the increase.
  - Computer Consultant Services - services include annual support and updates for the accounting, customer maintenance, and payroll software packages.
  - Geographic Information System (GIS). The budget forecast includes both GIS system and the new system SDL. The systems will operate concurrently. Also is the inclusion of including the treatment plants in the network monitoring, which increased substantially.

**Forecast: \$69,300**

- **Professional Services** - Included in this category are Auditing Fees, Engineering, Legal, and Appraisal Services.

**Forecast: \$74,500**

- Auditing Services are provided by Guthrie Belczyk & Associates P.C.
  - Consulting Engineer appointed is expected to be HRG, Inc. – There is a monthly retainer is which includes attendance at a pre-board meeting, board meetings, budget and Chapter 94 assistances and preparation, and routine telephone consultation time with staff.
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- Solicitor appointed is Gaitens Tucceri & Nicholas P.C. The 2026 monthly retainer is \$900/month, which includes attendance at the monthly meetings, and routine telephone consultation time with staff. The hourly rate is \$205/hour.
- Outside legal counsel for labor negotiations associated with union contract expiration.

**Insurance** –Included in this category are all the insurances, except for Worker’s Compensation for Treatment and Collection Departments. Our agent is B&W Insurance, and the insurance company is Selective Insurance.

**Forecast: \$132,000      Worker’s Compensation: \$4,200      Mine Subsidence: \$385**

- The budget forecast includes an overall 14.9% increase.
- **Administrative Services** – This category includes Bond Trustee Fees, PAWC Billing Expenses, and Public Relations expenses. The In-house billing expenses include billing software support, customer portal support fee, bank processing fees, and printing and postage fees.

**Forecast: \$59,550**

- The budget forecast is largely based on last year’s actual totals
- The Public Relations budget item usually includes the publication and mailing of a newsletter.



## NON-OPERATING EXPENSES

### Debt Obligations

The Authority's borrowed funds consist of the following:

- Sewer Revenue Bonds, Series 2016 in the amount of \$9,190,000 as partial financing of the BR Optimization project, CF Loan pay off, with a term of 2045. There is a required 110% coverage requirement.
  - Principle balance of \$8,570,000 as of December 31, 2026
  - Annual debt service of \$298,895
  - Final payment date is 3/1/2045
  - Interest Rate (Arbitrage Yield) is 2.350%
- Pennvest Loan of \$11,000,000 for the DC Replacement Plant Project.
  - Principle balance of \$6,776,817 as of December 31, 2026
  - Monthly debt service is \$50,845
  - Annual debt service is estimated at \$622,000
  - Final payment date is 8/1/2038
  - Interest Rate is 1.055% (first five years)
  - Interest Rate 6-20<sup>th</sup> year is 1.835%
- Pennvest Loan of \$5,255,000 for the Conveyance System Improvement
  - Principle balance of 3,650,093 as of December 31, 2026
  - Monthly debt service is estimated to be \$ 23,459
  - Annual debt service is estimated at \$281,502
  - Final payment date is 10/1/2040
  - Interest Rate is 1.0% (first five years)
  - Interest Rate 6-20<sup>th</sup> year is 1.743%

### **Total Outstanding Debt: \$ 18,996,910**

The Guaranteed Sewer Revenue Bonds Series 2026 Trust Indenture, dated February 17, 2016 requires a Rate Covenant. Article V, Section 501. Receipts and Revenues: Rate Covenant: Revenue Fund. *The Authority covenants that it has adopted and will charge, maintain and collect throughout its services area in each fiscal year as any Bonds remain Outstanding and funds for their payment.....(i) funds to pay the Administrative Expenses of the Authority, plus (ii) an amount equal to 110% of the Debt Service Requirements in such fiscal year with respect to its Outstanding Bonds, plus (iii) an amount equal to 100% of the debt service requirements with respect to any outstanding Pennvest Loans.....(v) funds sufficient to pay the amount due on all Subordinate Debt and other payments obligations of the Sewer System.* The following table illustrates the Debt Service Coverage for the 2026 Budget.



|  | Projected    | Budget       |
|--|--------------|--------------|
| Article V Revenues and Funds, Section 501.(a) (ii) Outstanding Bonds | 2025         | 2026         |
| Revenues   |              |              |
| Operating Revenues   | \$ 4,871,945 | \$ 4,942,280 |
| Non-Operating Revenues   | 519,424      | 377,868      |
| Total Revenues   | \$ 5,391,369 | \$ 5,320,148 |
| Expenses   |              |              |
| Treatment  | \$ 1,548,229 | \$ 1,605,472 |
| Collection   | 814,052      | 887,694      |
| Administration   | 1,013,403    | 1,206,431    |
| PV Loans, CFS Bank Loan & and Other                                  | 927,209      | 927,209      |
| Subtotal Operating Expenses  | \$ 4,302,893 | \$ 4,626,805 |
| Net Revenues   | \$ 1,088,476 | \$ 693,343   |
| Bond Debt Service  | \$ 298,895   | \$ 286,795   |
| Bond Coverage Requirement 110%                                       | 364%         | 242%         |
| Article V Revenues and Funds, Section 501.(a) (iii) Pennvest Loans   |              |              |
| Total Revenues   | \$ 5,391,369 | \$ 5,320,148 |
| Operating Expenses   | (3,375,684)  | (3,699,597)  |
| Bond Debt Service & Other  | (298,895)    | (315,475)    |
| CFS Bank Loan  | -            | -            |
| Net Revenues   | \$ 1,716,790 | \$ 1,305,077 |
| Pennvest Loans   | 927,209      | 927,209      |
| Pennvest Coverage Requirement 100%                                   | 185%         | 141%         |

ALL DEPARTMENTS COMBINED

PETERS TOWNSHIP SANITARY AUTHORITY  
REVENUE AND EXPENSE SUMMARY BUDGET REPORT for 2026

|   | Actual<br>Total<br>2021 | Actual<br>Total<br>2022 | Actual<br>Total<br>2023 | Actual<br>Total<br>2024 | Projected<br>Total<br>2025 | Forecast<br>Total<br>2026 | Percent<br>Difference |
|---|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|---------------------------|-----------------------|
| <i>OPERATING REVENUES</i>                                     |                         |                         |                         |                         |                            |                           |                       |
| <b>Charges for Services</b>                                   |                         |                         |                         |                         |                            |                           |                       |
| Sewer Rentals   | \$ 2,924,704            | \$ 2,944,873            | \$ 2,923,668            | \$ 3,198,312            | \$ 3,188,260               | \$ 3,230,950              |                       |
| Debt and Administrative Charges                               | 1,301,327               | 1,345,894               | 1,354,211               | 1,436,105               | 1,471,106                  | 1,555,135                 |                       |
| Penalties and Interest  | 48,232                  | 49,195                  | 48,995                  | 49,860                  | 48,799                     | 47,000                    |                       |
| <b>Total Charges for Services</b>                             | \$ 4,274,263            | \$ 4,339,962            | \$ 4,326,874            | \$ 4,684,277            | \$ 4,708,165               | \$ 4,833,085              | 2.7%                  |
| <b>Miscellaneous</b>  | \$ 109,386              | \$ 158,279              | \$ 214,897              | \$ 167,594              | \$ 163,780                 | \$ 109,195                | -33.3%                |
| <b>TOTAL OPERATING REVENUE</b>                                | \$ 4,383,649            | \$ 4,498,241            | \$ 4,541,771            | \$ 4,851,871            | \$ 4,871,945               | \$ 4,942,280              | 1.4%                  |
| <i>NON-OPERATING REVENUE</i>                                  |                         |                         |                         |                         |                            |                           |                       |
| <b>Tap, Assessments, Rental</b>                               | \$ 307,395              | \$ 170,876              | \$ 121,202              | \$ 702,214              | \$ 287,516                 | \$ 297,868                | 3.6%                  |
| <b>Trustee Interest</b>                                       | \$ 39,556               | \$ 86,510               | \$ 217,828              | \$ 298,982              | \$ 231,908                 | \$ 80,000                 | -65.5%                |
| <b>TOTAL NON-OPERATING REVENUES/TRANSFERS</b>                 | \$ 346,951              | \$ 257,386              | \$ 339,030              | \$ 1,001,196            | \$ 519,424                 | \$ 377,868                | -27.3%                |
| <b>TOTAL REVENUES</b>   | \$ 4,730,600            | \$ 4,755,627            | \$ 4,880,801            | \$ 5,853,067            | \$ 5,391,369               | \$ 5,320,148              | -1.3%                 |
| <b>OPERATING BUDGET PERFORMANCE SUMMARY - PROJECTIONS</b>     |                         |                         |                         |                         |                            |                           |                       |
| Total Operating Revenue                                       |                         |                         |                         |                         | \$ 4,942,280               |                           |                       |
| Total Expenses (excluding Equip Rp Allowance & Debt Coverage) |                         |                         |                         |                         | \$ 4,567,600               |                           |                       |
| Total Bond Debt Service Coverage - 110% of Debt               |                         |                         |                         |                         | \$ 28,680                  |                           |                       |
| Total Equipment Replacement Allowance                         |                         |                         |                         |                         | \$ 346,000                 |                           |                       |
| Total Expenses  |                         |                         |                         |                         | \$ 4,942,280               |                           |                       |
| Surplus Available   |                         |                         |                         |                         | \$ -                       |                           |                       |
| <b>NON-OPERATING BUDGET PERFORMANCE SUMMARY</b>               |                         |                         |                         |                         |                            |                           |                       |
| Total Tap Fees (excluding Tap Fee Reimburse )                 |                         |                         |                         |                         | \$ 297,600                 |                           |                       |
| Other Non-Operating Revenue(assmt. & interest)                |                         |                         |                         |                         | \$ 80,268                  |                           |                       |
| Total Non-Operating Revenue                                   |                         |                         |                         |                         | \$ 377,868                 |                           |                       |
| Total Tapping Fee Reimbursements                              |                         |                         |                         |                         | \$ -                       |                           |                       |

PETERS TOWNSHIP SANITARY AUTHORITY  
Budgeted vs Actual with Year End Projections

|                                      | Actual<br>Total<br>2021 | Actual<br>Total<br>2022 | Actual<br>Total<br>2023 | Actual<br>Total<br>2024 | Projected<br>Total<br>2025 | Forecast<br>Total<br>2026 | %<br>Difference |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|---------------------------|-----------------|
| <b><i>Operating Revenues</i></b>     |                         |                         |                         |                         |                            |                           |                 |
| Residential Sewer                    | \$ 2,346,526            | \$ 2,345,864            | \$ 2,349,169            | \$ 2,576,054            | \$ 2,564,913               | \$ 2,595,500              |                 |
| Non Residential Sewer                | 578,178                 | 599,009                 | 574,499                 | 622,258                 | 623,347                    | 635,450                   |                 |
| <b>Total</b>                         | <b>\$ 2,924,704</b>     | <b>\$ 2,944,873</b>     | <b>\$ 2,923,668</b>     | <b>\$ 3,198,312</b>     | <b>\$ 3,188,260</b>        | <b>\$ 3,230,950</b>       | <b>1.3%</b>     |
| DA Residential                       | \$ 1,034,546            | \$ 1,049,595            | \$ 1,057,945            | \$ 1,127,066            | \$ 1,159,787               | \$ 1,218,000              |                 |
| DA Non Residential                   | 242,063                 | 271,299                 | 271,143                 | 283,859                 | 286,075                    | 312,000                   |                 |
| Meter Size Charge - NR               | 24,718                  | 25,000                  | 25,123                  | 25,180                  | 25,244                     | 25,135                    |                 |
| <b>Total</b>                         | <b>\$ 1,301,327</b>     | <b>\$ 1,345,894</b>     | <b>\$ 1,354,211</b>     | <b>\$ 1,436,105</b>     | <b>\$ 1,471,106</b>        | <b>\$ 1,555,135</b>       | <b>5.7%</b>     |
| Billing Penalties                    | \$ 48,232               | \$ 49,195               | \$ 48,995               | \$ 49,860               | \$ 48,799                  | \$ 47,000                 |                 |
| <b>Total</b>                         | <b>\$ 48,232</b>        | <b>\$ 49,195</b>        | <b>\$ 48,995</b>        | <b>\$ 49,860</b>        | <b>\$ 48,799</b>           | <b>\$ 47,000</b>          | <b>-3.7%</b>    |
| Deduct Meter Read Fees               | \$ 6,372                | \$ 6,481                | \$ 6,196                | \$ 6,186                | \$ 6,228                   | \$ 6,160                  |                 |
| NSF or Lien Fees                     | 920                     | 406                     | 637                     | 1,940                   | 386                        | 315                       |                 |
| Curtaiment Revenue                   | 4,664                   | 6,506                   | -                       | 1,581                   | 2,184                      | 1,800                     |                 |
| PAWC On Off Fees                     | 320                     | 60                      | 450                     | 240                     | -                          | -                         |                 |
| Deduct Meter and Application         | 1,900                   | 1,080                   | 780                     | 870                     | 1,140                      | 360                       |                 |
| Lien Letter Fees                     | 15,775                  | 12,450                  | 12,945                  | 8,630                   | 11,420                     | 9,800                     |                 |
| Dye Test                             | 62,725                  | 55,250                  | 58,220                  | 49,665                  | 60,585                     | 51,000                    |                 |
| Posting Fees                         | 3,525                   | 3,020                   | 5,605                   | 7,745                   | 7,490                      | 5,800                     |                 |
| Food Establishment Surcharge         | 3,590                   | 3,700                   | 3,760                   | 3,760                   | 3,790                      | 3,760                     |                 |
| Gain on Sale of Asset                | -                       | 47,239                  | 53,000                  | -                       | 7,500                      | -                         |                 |
| Miscellaneous Income                 | 2,434                   | 934                     | 457                     | 4,661                   | 274                        | -                         |                 |
| Inspection & Review Fees             | 775                     | 1,365                   | 1,370                   | 4,820                   | 935                        | 200                       |                 |
| Revenue Fund Interest                | 6,386                   | 19,788                  | 71,477                  | 77,496                  | 61,848                     | 30,000                    |                 |
| <b>Total</b>                         | <b>\$ 109,386</b>       | <b>\$ 158,279</b>       | <b>\$ 214,897</b>       | <b>\$ 167,594</b>       | <b>\$ 163,780</b>          | <b>\$ 109,195</b>         | <b>-33.3%</b>   |
|                                      | <b>\$ 4,383,649</b>     | <b>\$ 4,498,241</b>     | <b>\$ 4,541,771</b>     | <b>\$ 4,851,871</b>     | <b>\$ 4,871,945</b>        | <b>\$ 4,942,280</b>       | <b>1.4%</b>     |
| <b><i>Non-Operating Revenues</i></b> |                         |                         |                         |                         |                            |                           |                 |
| Rental Income                        | \$ 11,633               | \$ 430                  | \$ -                    | \$ -                    | \$ -                       | \$ -                      |                 |
| Gas Lease Royalties                  | -                       | 50                      | 2                       | -                       | 2                          | 5                         |                 |
| Tap In Fees                          | 294,662                 | 170,320                 | 120,592                 | 702,179                 | 287,251                    | 297,600                   |                 |
| Assesment Payments Ivy /Valley       | 1,100                   | 76                      | 608                     | 35                      | 263                        | 263                       |                 |
| Trustee Interest                     | 39,556                  | 86,510                  | 217,828                 | 298,982                 | 231,908                    | 80,000                    |                 |
| <b>Total Non-Operating Revenues</b>  | <b>\$ 346,951</b>       | <b>\$ 257,386</b>       | <b>\$ 339,030</b>       | <b>\$ 1,001,196</b>     | <b>\$ 519,424</b>          | <b>\$ 377,868</b>         | <b>-27.3%</b>   |
| <b>Total Revenues</b>                | <b>\$ 4,730,600</b>     | <b>\$ 4,755,627</b>     | <b>\$ 4,880,801</b>     | <b>\$ 5,853,067</b>     | <b>\$ 5,391,369</b>        | <b>\$ 5,320,148</b>       | <b>-1.3%</b>    |

ALL DEPARTMENTS COMBINED

PETERS TOWNSHIP SANITARY AUTHORITY  
EXPENSE SUMMARY BUDGET REPORT for 2026

| <b>OPERATING EXPENSES</b>             | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Projected</b> | <b>Forecast</b> | <b>Percent</b>           |
|---------------------------------------|---------------|---------------|---------------|---------------|------------------|-----------------|--------------------------|
| <b>ALL DEPARTMENTS</b>                | <b>Total</b>  | <b>Total</b>  | <b>Total</b>  | <b>Total</b>  | <b>Total</b>     | <b>Total</b>    | <b>%</b>                 |
|                                       | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   | <b>2025</b>      | <b>2026</b>     | <b>Difference</b>        |
| <b>Total Miscellaneous</b>            |               |               |               |               |                  | \$ -            | NA                       |
| <b>Consumable Supplies</b>            |               |               |               |               |                  |                 |                          |
| Material & Supplies                   | \$ 43,190     | \$ 42,901     | \$ 44,498     | \$ 46,034     | \$ 52,085        | \$ 54,620       | 5%                       |
| Chemicals                             | 77,700        | 117,271       | 144,112       | 126,355       | 118,575          | 123,760         | 4%                       |
| Lab Supplies                          | 42,341        | 55,071        | 49,101        | 46,680        | 49,055           | 55,050          | 12%                      |
| <b>Total Consumable Supplies</b>      | \$ 163,231    | \$ 215,243    | \$ 237,711    | \$ 219,069    | \$ 219,715       | \$ 233,430      | 6%                       |
| <b>Total Vehicles</b>                 | \$ 31,232     | \$ 52,734     | \$ 36,749     | \$ 29,519     | \$ 42,864        | \$ 34,800       | -19%                     |
| <b>Total Equipment/Facilities</b>     | \$ 41,218     | \$ 74,331     | \$ 75,096     | \$ 69,875     | \$ 97,206        | \$ 147,790      | 52%                      |
| <b>Total Maintenance &amp; Repair</b> | \$ 221,608    | \$ 328,605    | \$ 142,302    | \$ 211,104    | \$ 280,532       | \$ 178,937      | -36%                     |
| <b>Total Utilities</b>                | \$ 195,682    | \$ 193,380    | \$ 180,126    | \$ 201,922    | \$ 225,874       | \$ 343,336      | 52%                      |
| <b>Total Biosolids</b>                | \$ 130,060    | \$ 118,238    | \$ 115,829    | \$ 125,046    | \$ 132,651       | \$ 135,000      | 2%                       |
| <b>Personnel</b>                      |               |               |               |               |                  |                 |                          |
| Salary & Wages                        | \$ 945,879    | \$ 986,867    | \$ 999,961    | \$ 981,825    | \$ 1,115,314     | \$ 1,313,144    | 18%                      |
| Employee Benefits                     | 294,385       | 306,989       | 317,024       | 331,873       | 354,515          | 458,447         | 29%                      |
| Travel/Training/Meetings              | 9,525         | 12,041        | 10,421        | 12,258        | 16,815           | 17,800          | 6%                       |
| <b>Total Personnel</b>                | \$ 1,249,789  | \$ 1,305,897  | \$ 1,327,406  | \$ 1,325,956  | \$ 1,486,645     | \$ 1,789,391    | 20%                      |
| <b>Total Computers/Networking</b>     | \$ 46,431     | \$ 50,637     | \$ 43,517     | \$ 54,094     | \$ 77,967        | \$ 89,725       | 15%                      |
| <b>Total POTW Fees</b>                | \$ 44,973     | \$ 43,583     | \$ 52,382     | \$ 61,846     | \$ 62,115        | \$ 84,532       | 36%                      |
| <b>Total Professional Services</b>    | \$ 92,524     | \$ 65,071     | \$ 63,306     | \$ 87,434     | \$ 76,852        | \$ 87,321       | 14%                      |
| <b>Total Insurance</b>                | \$ 108,566    | \$ 116,670    | \$ 122,705    | \$ 137,306    | \$ 137,448       | \$ 169,785      | 24%                      |
| <b>Total Administrative Services</b>  | \$ 44,012     | \$ 42,773     | \$ 47,670     | \$ 54,223     | \$ 55,229        | \$ 59,550       | 8%                       |
| <b>Total Equipm Replact Allowance</b> | \$ 412,000    | \$ 412,000    | \$ 355,000    | \$ 478,000    | \$ 480,000       | \$ 346,000      | -28%                     |
| <b>TOTAL OPERATING EXPENSES</b>       |               |               |               |               |                  |                 |                          |
| <b>ALL DEPARTMENTS COMBINEI</b>       | \$ 2,781,326  | \$ 3,019,162  | \$ 2,799,799  | \$ 3,055,394  | \$ 3,375,098     | \$ 3,699,597    | 9.6%                     |
| <b>DEPARTMENT SUBTOTALS</b>           |               |               |               |               |                  |                 | <b>Percent of Budget</b> |
| <b>TREATMENT</b>                      | \$ 1,173,626  | \$ 1,337,952  | \$ 1,337,078  | \$ 1,343,940  | \$ 1,548,229     | \$ 1,626,928    | 32.9%                    |
| <b>COLLECTION</b>                     | \$ 854,660    | \$ 899,163    | \$ 649,718    | \$ 810,573    | \$ 814,052       | \$ 866,238      | 17.5%                    |
| <b>ADMINISTRATION</b>                 | \$ 753,040    | \$ 782,047    | \$ 813,003    | \$ 900,881    | \$ 1,013,403     | \$ 1,206,431    | 24.4%                    |
| <b>DEBT SERVICE</b>                   | \$ 498,215    | \$ 322,211    | \$ 290,144    | \$ 197,644    | \$ 1,226,104     | \$ 1,242,683    | 25.1%                    |
| <b>CAPITAL TRANSFER</b>               | \$ -          | \$ -          | \$ -          | \$ -          | \$ -             | \$ -            |                          |
| <b>GRAND TOTAL EXPENSES</b>           | \$ 3,279,541  | \$ 3,341,373  | \$ 3,089,943  | \$ 3,253,038  | \$ 4,601,788     | \$ 4,942,280    | 100%                     |

PETERS TOWNSHIP SANITARY AUTHORITY  
TREATMENT DEPARTMENT

|  |                                | Actual            | Actual            | Actual            | Actual            | Projected         | Forecast          |             |  |
|--|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|--|
|  |                                | 2021              | 2022              | 2023              | 2024              | 2025              | 2026              |             |  |
| <i>Operating Expenses</i>              |                                |                   |                   |                   |                   |                   |                   |             |  |
| <b>Material &amp; Supplies</b>         |                                |                   |                   |                   |                   |                   |                   |             |  |
| 4200-1-00-000-0                        | Material & Supplies Gen Treatm | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -        |  |
| 4200-1-10-000-0                        | Material & Supplies Brush Run  | 8,510             | 6,434             | 7,910             | 8,521             | 10,579            | 10,620            | 0%          |  |
| 4200-1-30-000-0                        | Material & Supplies Donaldson  | 1,890             | 1,557             | 3,332             | 3,276             | 2,814             | 3,000             | 7%          |  |
| 4201-1-10-000-0                        | Janitorial Supplies-B.R. Plant | 1,462             | 2,913             | 1,118             | 3,140             | 2,671             | 3,200             | 20%         |  |
| 4201-1-30-000-0                        | Janitorial Supplies-D.C. Plant | 840               | 1,431             | 1,001             | 1,611             | 2,400             | 2,800             | 17%         |  |
| 4202-1-10-000-0                        | Lubricants-B.R. Plant          | 3,824             | 3,384             | 3,626             | 1,726             | 1,104             | 3,200             | 190%        |  |
| 4202-1-30-000-0                        | Lubricants-D.C. Plant          | 14                | 1,858             | 3,165             | 1,290             | 1,071             | 1,500             | 40%         |  |
| <b>Total</b>                           |                                | <b>\$ 16,540</b>  | <b>\$ 17,577</b>  | <b>\$ 20,152</b>  | <b>\$ 19,564</b>  | <b>\$ 20,639</b>  | <b>\$ 24,320</b>  | <b>18%</b>  |  |
| <b>Chemicals</b>                       |                                |                   |                   |                   |                   |                   |                   |             |  |
| 4222-1-10-000-0                        | Polymer-Brush Run Plant        | \$ 9,275          | \$ 9,483          | \$ 12,107         | \$ 11,097         | \$ 12,300         | \$ 12,400         | 1%          |  |
| 4222-1-30-000-0                        | Polymer-Donaldson Plant        | 7,632             | 13,950            | 19,968            | 21,358            | 20,786            | 22,000            | 6%          |  |
| 4223-1-10-000-0                        | Disinfection-Brush Run Plant   | 9,557             | -                 | 412               | 6,239             | -                 | -                 |             |  |
| 4223-1-30-000-0                        | Disinfection-Donaldson Plant   | 23,654            | 44,392            | 38,212            | 41,821            | 34,437            | 46,000            | 34%         |  |
| 4224-1-10-000-0                        | Process Other-Brush Run Plant  | 800               | -                 | 1,236             | 1,489             | 826               | 530               | -36%        |  |
| 4224-1-10-000-0                        | Sodium Aluinate                | 26,782            | 49,446            | 72,177            | 44,351            | 49,516            | 42,000            | -15%        |  |
| 4224-1-30-000-0                        | Process Other-Donaldson Plant  | -                 | -                 | -                 | -                 | 390               | 530               | 36%         |  |
| <b>Total</b>                           |                                | <b>\$ 77,700</b>  | <b>\$ 117,271</b> | <b>\$ 144,112</b> | <b>\$ 126,355</b> | <b>\$ 118,255</b> | <b>\$ 123,460</b> | <b>4%</b>   |  |
| <b>Lab Supplies</b>                    |                                |                   |                   |                   |                   |                   |                   |             |  |
| 4225-1-10-000-0                        | Lab Supplies-Brush Run Plant   | \$ 23,332         | \$ 27,759         | \$ 32,209         | \$ 29,173         | \$ 32,764         | \$ 35,000         | 7%          |  |
| 4225-1-10-000-1                        | Lab Testing Additional for BR  | 12,080            | 15,202            | 6,828             | 6,953             | 8,373             | 8,400             | 0%          |  |
| 4225-1-20-000-0                        | BR Quarterly/Annual Testing    | -                 | -                 | -                 | -                 | 1,718             | -                 |             |  |
| 4225-1-30-000-0                        | Lab Supplies-Donaldson Plant   | 523               | 2,643             | 608               | 2,340             | 1,000             | 1,000             |             |  |
| 4225-1-30-000-0                        | DC Quarterly/Annual Testing    | 3,717             | 1,820             | 7,008             | 3,359             | 3,486             | 3,500             | 0%          |  |
| 4226-1-10-000-0                        | Lab Accreditation              | 2,400             | 3,905             | 2,448             | 2,748             | 714               | 2,400             | 236%        |  |
| 4261-1-10-000-0                        | Lab Instruments - B.R. Plant   | 289               | 3,742             | -                 | 1,550             | 1,000             | 4,000             |             |  |
| 4261-1-30-000-0                        | Lab Instruments - D.C. Plant   | -                 | -                 | -                 | 557               | -                 | 750               |             |  |
| <b>Total</b>                           |                                | <b>\$ 42,341</b>  | <b>\$ 55,071</b>  | <b>\$ 49,101</b>  | <b>\$ 46,680</b>  | <b>\$ 49,055</b>  | <b>\$ 55,050</b>  | <b>12%</b>  |  |
| <b>Vehicles</b>                        |                                |                   |                   |                   |                   |                   |                   |             |  |
| 4231-1-30-000-0                        | Fuel-Donaldson (Tanker 55)     | \$ 2,973          | \$ 7,374          | \$ 1,534          |                   | \$ -              | \$ -              |             |  |
| 4231-1-30-000-1                        | Parts Vehicles-Donaldson (Tank | 100               | 959               | 89                |                   | -                 | -                 |             |  |
| 4231-1-30-000-2                        | Shop Repairs - DC (Tanker)     | 8,139             | 12,145            | 2,389             |                   | -                 | -                 |             |  |
| <b>Total</b>                           |                                | <b>\$ 11,212</b>  | <b>\$ 20,478</b>  | <b>\$ 4,012</b>   |                   | <b>\$ -</b>       | <b>\$ -</b>       |             |  |
| <b>Equipment/Facilities</b>            |                                |                   |                   |                   |                   |                   |                   |             |  |
| 4252-1-10-000-0                        | B.R. Replcmt Parts-Inventory   | \$ 8,413          | \$ 6,667          | \$ 21,632         | \$ 12,342         | \$ 16,298         | \$ 10,000         | -39%        |  |
| 4252-1-30-000-0                        | D.C. Replcmt Parts Inventory   | 1,490             | 3,606             | 5,559             | 1,747             | 10,193            | 6,000             | -41%        |  |
| 4260-1-00-000-0                        | Treatment Minor Equipment      | -                 | -                 | -                 | -                 | -                 | -                 |             |  |
| 4260-1-10-000-0                        | B.R. Minor Equipment           | 3,899             | 14,203            | 15,550            | 15,283            | 23,052            | 73,000            | 217%        |  |
| 4260-1-30-000-0                        | D.C. Minor Equipment           | 921               | 1,485             | 3,444             | 1,831             | 7,098             | 12,000            | 69%         |  |
| 4265-1-00-000-0                        | Plant Safety Equipment - BR    | 4,431             | 8,013             | 7,096             | 3,921             | 5,364             | 5,800             | 8%          |  |
| 4265-1-00-000-1                        | Plant Safety Equipment -DC     | 205               | 223               | 941               | 441               | 551               | 1,000             | 81%         |  |
| 4267-1-10-010-0                        | BR NPDES Fees                  | 1,400             | 3,900             | 3,900             | 3,750             | 3,900             | 3,900             | 0%          |  |
| 4267-1-30-030-0                        | DC NPDES Fees                  | 1,400             | 4,000             | 4,500             | 3,850             | 4,500             | 4,000             | -11%        |  |
| 4268-1-10-000-0                        | B.R.Plant Equipment Rental     | -                 | -                 | -                 | -                 | -                 | 250               |             |  |
| 4268-1-30-000-0                        | D.C.Plant Equipment Rental     | -                 | -                 | -                 | -                 | 136               | 250               |             |  |
| <b>Total</b>                           |                                | <b>\$ 22,159</b>  | <b>\$ 42,097</b>  | <b>\$ 62,622</b>  | <b>\$ 43,165</b>  | <b>\$ 71,092</b>  | <b>\$ 116,200</b> | <b>63%</b>  |  |
| <b>Equipment Replacement Allowance</b> |                                |                   |                   |                   |                   |                   |                   |             |  |
| 4269-1-10-000-0                        | B.R. Equip Replacement Allowar | \$ 130,000        | \$ 130,000        | \$ 125,000        | \$ 124,000        | \$ 124,000        | \$ 100,000        | -19%        |  |
| 4269-1-30-000-0                        | D.C. Equip Replacement Allowar | 120,000           | 120,000           | 120,000           | 124,000           | 124,000           | 100,000           | -19%        |  |
| <b>Total</b>                           |                                | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 245,000</b> | <b>\$ 248,000</b> | <b>\$ 248,000</b> | <b>\$ 200,000</b> | <b>-19%</b> |  |
| <b>Maintenance &amp; Repair</b>        |                                |                   |                   |                   |                   |                   |                   |             |  |
| 4450-1-10-000-0                        | B.R.Plant Maintenance & Repair | \$ 10,201         | \$ 43,824         | \$ 41,809         | \$ 49,973         | \$ 117,632        | \$ 52,217         | -56%        |  |
| 4450-1-30-000-0                        | D.C.Plant Maintenance & Repair | 8,061             | 3,661             | 19,394            | 6,256             | 16,067            | 18,000            | 12%         |  |
| 4452-1-10-000-0                        | Shop Repair - Mechanical-B.R.  | 1,472             | 10,674            | 3,519             | 3,054             | (3,908)           | 6,000             | -254%       |  |
| 4452-1-30-000-0                        | Shop Repair - Mechanical-D.C.  | 2,786             | 1,387             | 250               | -                 | 1,622             | 3,000             | 85%         |  |
| 4453-1-10-000-0                        | Shop Repair-Electrical-BR Plan | 12,478            | 22,179            | 18,269            | 15,214            | 20,525            | 24,000            | 17%         |  |
| 4453-1-30-000-0                        | Shop Repair-Electrical-DC Plan | 7,033             | 26,243            | 9,039             | 12,863            | 27,146            | 12,000            | -56%        |  |
| <b>Total</b>                           |                                | <b>\$ 42,031</b>  | <b>\$ 107,968</b> | <b>\$ 92,280</b>  | <b>\$ 87,360</b>  | <b>\$ 179,084</b> | <b>\$ 115,217</b> | <b>-36%</b> |  |
| <b>Utilities</b>                       |                                |                   |                   |                   |                   |                   |                   |             |  |
| 4320-1-10-000-0                        | Cellular - BR Plant            | \$ 5,506          | \$ 7,593          | \$ 4,659          | \$ 5,274          | \$ 5,440          | \$ 5,600          | 3%          |  |
| 4320-1-30-000-0                        | Cellular - DC Plant            | 3,011             | 3,439             | 3,780             | 5,543             | 6,347             | 6,600             | 4%          |  |
| 4321-1-10-000-0                        | Security System - BR           | 382               | 550               | -                 | 504               | 1,211             | 1,000             | -17%        |  |

|                              |                                 | Actual              | Actual              | Actual              | Actual              | Projected           | Forecast            |             |
|------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
|                              |                                 | 2021                | 2022                | 2023                | 2024                | 2025                | 2026                |             |
| 4321-1-10-000-1              | Security System - DC            | 839                 | 839                 | 958                 | 12,293              | 2,785               | 1,000               | -64%        |
| 4351-1-10-000-0              | Power - B. R. Plant             | 65,495              | 71,850              | 67,472              | 71,256              | 85,775              | 140,000             | 63%         |
| 4351-1-30-000-0              | Power - D.C. Plant              | 59,421              | 59,485              | 60,264              | 61,023              | 68,820              | 120,000             | 74%         |
| 4355-1-10-000-0              | Natural Gas - B. R. Plant       | 2,233               | 3,804               | 4,310               | 4,197               | 6,028               | 6,400               | 6%          |
| 4355-1-10-000-0              | Natural Gas - DC Plant          | 892                 | 1,271               | 1,635               | 1,615               | 2,557               | 3,100               | 21%         |
| 4366-1-10-000-0              | Water - B. R. Plant             | 19,386              | 3,560               | 3,106               | 3,765               | 3,981               | 4,200               | 6%          |
| 4366-1-30-000-0              | Water - D.C. Plant              | 2,478               | 2,641               | 2,346               | 2,199               | 2,522               | 2,600               | 3%          |
|                              | <b>Total</b>                    | <b>\$ 159,643</b>   | <b>\$ 155,032</b>   | <b>\$ 148,530</b>   | <b>\$ 167,669</b>   | <b>\$ 185,466</b>   | <b>\$ 290,500</b>   | <b>57%</b>  |
| <b>Biosolids</b>             |                                 |                     |                     |                     |                     |                     |                     |             |
| 4367-1-10-000-0              | Sludge Disposal - B.R. Plant    | \$ 81,748           | \$ 74,462           | \$ 80,027           | \$ 78,155           | \$ 79,572           | \$ 83,000           | 4%          |
| 4367-1-30-000-0              | Sludge Disposal - D.C. Plant    | 48,312              | 43,776              | 35,802              | 46,891              | 53,079              | 52,000              | -2%         |
|                              | <b>Total</b>                    | <b>\$ 130,060</b>   | <b>\$ 118,238</b>   | <b>\$ 115,829</b>   | <b>\$ 125,046</b>   | <b>\$ 132,651</b>   | <b>\$ 135,000</b>   | <b>2%</b>   |
| <b>Wages</b>                 |                                 |                     |                     |                     |                     |                     |                     |             |
| 4790-1-10-000-0              | Wages-Treatment                 | \$ 240,485          | \$ 278,268          | \$ 287,014          | \$ 283,894          | \$ 285,361          | \$ 272,000          | -5%         |
| 4790-1-30-000-0              | Wages-Treatment Overtime        | -                   | -                   | -                   | -                   | 50,205              | 44,000              | -12%        |
| 4792-1-10-000-0              | FICA & Medicare-Treatment       | 17,429              | 18,907              | 19,801              | 20,374              | 24,055              | 24,174              | 0%          |
| 4792-1-30-000-0              | Consolidated Treatment          | -                   | -                   | -                   | -                   | -                   | -                   | -           |
| 4793-1-10-000-0              | Unemploy Comp-B.R. Plant        | 750                 | 1,000               | 1,000               | 1,058               | 1,062               | 1,000               | -6%         |
| 4793-1-30-000-0              | Consolidated Treatment          | -                   | -                   | -                   | -                   | -                   | -                   | -           |
|                              | <b>Total</b>                    | <b>\$ 258,664</b>   | <b>\$ 298,175</b>   | <b>\$ 307,815</b>   | <b>\$ 305,326</b>   | <b>\$ 360,683</b>   | <b>\$ 341,174</b>   | <b>-5%</b>  |
| <b>Employee Benefits</b>     |                                 |                     |                     |                     |                     |                     |                     |             |
| 4794-1-30-000-0              | Pension - Union- New            | \$ 29,430           | \$ 27,426           | \$ 27,649           | \$ 26,324           | \$ 4,617            | \$ 6,000            | 30%         |
| 4794-1-30-000-0              | Pension - Union- Previous       | -                   | -                   | -                   | -                   | 19,631              | 28,000              | 43%         |
| 4796-1-10-000-0              | Health & Welfare-Treatment      | 50,276              | 47,370              | 44,587              | 50,789              | 49,827              | 71,629              | 44%         |
| 4797-1-10-000-0              | Uniforms -Treatment             | 4,390               | 5,288               | 6,730               | 6,237               | 7,135               | 8,200               | 15%         |
|                              | Certifications                  | 427                 | 696                 | 263                 | 372                 | 358                 | 500                 | 40%         |
|                              | <b>Total</b>                    | <b>\$ 84,523</b>    | <b>\$ 80,780</b>    | <b>\$ 79,229</b>    | <b>\$ 83,722</b>    | <b>\$ 81,568</b>    | <b>\$ 114,329</b>   | <b>40%</b>  |
| <b>Computers/Network</b>     |                                 |                     |                     |                     |                     |                     |                     |             |
| 4799-1-10-000-0              | SCADA - B.R. Plant              | \$ 7,466            | \$ 14,529           | \$ 7,269            | \$ 9,317            | \$ 16,771           | \$ 13,000           | -22%        |
| 4799-1-10-001-0              | BR - Software Updates and Cons  | \$ 5,221            | \$ -                | \$ 1,915            | \$ 9,688            | \$ 4,924            | \$ -                | -           |
| 4799-1-30-000-0              | SCADA - D.C. Plant              | 2,583               | 4,974               | 1,617               | -                   | 5,167               | 5,625               | -           |
| 4799-1-30-001-0              | DC - Software Updates and Cons  | 1,160               | -                   | 1,915               | -                   | -                   | -                   | -           |
|                              | <b>Total</b>                    | <b>\$ 16,430</b>    | <b>\$ 19,503</b>    | <b>\$ 12,716</b>    | <b>\$ 19,005</b>    | <b>\$ 26,862</b>    | <b>\$ 18,625</b>    | <b>-31%</b> |
| <b>POTW Fees</b>             |                                 |                     |                     |                     |                     |                     |                     |             |
| 4510-1-25-000-0              | ALCOSAN Fees - Marella Manoi    | \$ 39,590           | \$ 40,326           | \$ 46,080           | \$ 58,143           | \$ 60,073           | \$ 74,532           | 24%         |
|                              | <b>Total</b>                    | <b>\$ 39,590</b>    | <b>\$ 40,326</b>    | <b>\$ 46,080</b>    | <b>\$ 58,143</b>    | <b>\$ 60,073</b>    | <b>\$ 74,532</b>    | <b>24%</b>  |
| <b>Professional Services</b> |                                 |                     |                     |                     |                     |                     |                     |             |
| 4310-1-10-000-0              | Ins/Risk Appraisal-B.R. Plant   | \$ 400              | \$ 4,790            | \$ -                | \$ -                | \$ -                | \$ 250              | -           |
| 4310-1-30-000-0              | Ins/Risk Appraisal-D.C. Plant   | 410                 | 200                 | -                   | -                   | -                   | 250                 | -           |
| 4312-1-00-000-0              | Engineering-Treatment General   | 13,167              | -                   | -                   | -                   | -                   | -                   | -           |
| 4312-1-10-000-0              | Engineering - B.R. Plant        | -                   | 1,428               | -                   | 1,105               | 1,000               | 750                 | -           |
| 4312-1-30-000-0              | Engineering - DC. Plant         | -                   | -                   | -                   | -                   | -                   | 500                 | -           |
| 4313-1-00-000-0              | Legal - Treatment - General     | -                   | -                   | -                   | -                   | -                   | 200                 | -           |
| 4313-1-30-000-0              | Legal - D.C. Plant              | -                   | -                   | -                   | -                   | -                   | 371                 | -           |
|                              | <b>Total</b>                    | <b>\$ 13,977</b>    | <b>\$ 6,418</b>     | <b>\$ -</b>         | <b>\$ 1,105</b>     | <b>\$ 1,000</b>     | <b>\$ 2,321</b>     | <b>132%</b> |
| <b>Insurance</b>             |                                 |                     |                     |                     |                     |                     |                     |             |
| 4391-1-10-000-0              | Workers Comp-B.R. Plant         | \$ 4,378            | \$ 4,509            | \$ 4,800            | \$ 6,400            | \$ 6,900            | \$ 8,100            | 17%         |
| 4391-1-30-000-0              | Workers Comp - D.C. Plant       | 4,378               | 4,509               | 4,800               | 6,400               | 6,900               | 8,100               | 17%         |
|                              | <b>Total</b>                    | <b>\$ 8,756</b>     | <b>\$ 9,018</b>     | <b>\$ 9,600</b>     | <b>\$ 12,800</b>    | <b>\$ 13,800</b>    | <b>\$ 16,200</b>    | <b>17%</b>  |
|                              | <b>Total Operating Expenses</b> | <b>\$ 1,173,626</b> | <b>\$ 1,337,952</b> | <b>\$ 1,337,078</b> | <b>\$ 1,343,940</b> | <b>\$ 1,548,229</b> | <b>\$ 1,626,928</b> | <b>5%</b>   |

PETERS TOWNSHIP SANITARY AUTHORITY  
COLLECTION DEPARTMENT

|   | Actual            | Actual            | Actual            | Actual            | Projected         | Forecast          |             |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
|   | 2021              | 2022              | 2023              | 2024              | 2025              | 2026              |             |
| <b>Material &amp; Supplies</b>            |                   |                   |                   |                   |                   |                   |             |
| 4200 Mat & Supplies-Collection General    | \$ 6,159          | \$ 5,706          | \$ 3,792          | \$ 5,610          | \$ 6,874          | \$ 6,000          | -13%        |
| 4200 Material & Supplies - Dye Test       | 4,162             | 3,181             | 2,568             | 3,542             | 4,215             | 4,400             | 4%          |
| 4200 Mat & Supplies-BR Collect            | 934               | -                 | -                 | -                 | 74                | 500               | 576%        |
| 4200 Mat & Supplies-Rutledge/Fairwa       | 14                | -                 | 24                | 56                | -                 | 150               |             |
| 4200 Mat & Supplies-Sylvania              | -                 | 34                | -                 | 18                | -                 | 150               |             |
| 4200 Mat & Supplies-Colony Manor          | 4                 | 63                | 7                 | 18                | 39                | 150               | 285%        |
| 4200 Mat & Supplies-Hidden Brook          | 126               | 48                | -                 | -                 | -                 | 150               |             |
| 4200 Mat & Supplies-Hidden Brook II       | 429               | -                 | -                 | -                 | 1,414             | 150               | -89%        |
| 4200 Mat & Supplies-Stratford             | 14                | 40                | 1,235             | -                 | -                 | 150               |             |
| 4200 Mat & Supplies-DC Collection         | -                 | -                 | -                 | -                 | 1,414             | 100               | -93%        |
| 4200 Mat & Supplies-Waterdam Plaza        | -                 | 49                | 163               | 78                | 9                 | 150               | 1567%       |
| 4200 Material & Suppli - Maple Lane       | 35                | 53                | 84                | 38                | -                 | 150               |             |
| 4202 Lubricants-Collection System         | -                 | 39                | -                 | 54                | -                 | 100               |             |
| <b>Total</b>                              | <b>\$ 11,877</b>  | <b>\$ 9,213</b>   | <b>\$ 7,873</b>   | <b>\$ 9,414</b>   | <b>\$ 14,039</b>  | <b>\$ 12,300</b>  | <b>-12%</b> |
| <b>Chemicals</b>                          |                   |                   |                   |                   |                   |                   |             |
| 4224 Process Other-System & Pump Stations | \$ -              | \$ -              | \$ -              | -                 | \$ 320            | \$ 300            |             |
| 4224 Process Other-DC Collection          | -                 | -                 | -                 | -                 | -                 | -                 |             |
| <b>Total</b>                              | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 320</b>     | <b>\$ 300</b>     |             |
| <b>Vehicles</b>                           |                   |                   |                   |                   |                   |                   |             |
| 4231 Fuel-Collection System               | \$ 7,944          | \$ 10,000         | \$ 9,534          | \$ 10,824         | \$ 14,694         | \$ 15,000         | 2%          |
| 4231 Parts Vehicles-Collection            | 4,399             | 5,433             | 7,950             | 6,583             | 13,630            | 10,200            | -25%        |
| 4231 Shop Rep-Vehicles Collec             | 7,677             | 16,823            | 15,253            | 12,112            | 14,540            | 9,600             | -34%        |
| <b>Total</b>                              | <b>\$ 20,020</b>  | <b>\$ 32,256</b>  | <b>\$ 32,737</b>  | <b>\$ 29,519</b>  | <b>\$ 42,864</b>  | <b>\$ 34,800</b>  | <b>-19%</b> |
| <b>Equipment/Facilities</b>               |                   |                   |                   |                   |                   |                   |             |
| 4252 Gen Collection Replcmt Prts In       | \$ 2,575          | \$ 8,271          | \$ 1,357          | \$ 2,520          | \$ 5,861          | \$ 5,000          | -15%        |
| 4260 Collection Minor Equipment           | 3,731             | 2,428             | 2,003             | 6,079             | 2,722             | 4,500             | 65%         |
| 4260 Rutledge Minor Equipment             | -                 | 80                | 210               | -                 | -                 | 300               |             |
| 4260 Sylvania Minor Equipment             | -                 | 80                | -                 | -                 | -                 | 200               |             |
| 4260 Colony Manor Minor Equipment         | -                 | 160               | -                 | -                 | -                 | 200               |             |
| 4260 Hidden Brook Minor Equip             | -                 | -                 | -                 | -                 | -                 | 400               |             |
| 4260 Maple Lane Minor Equipment           | -                 | 80                | -                 | -                 | -                 | 250               |             |
| 4260 Hidden Brook II Minor Equipment      | -                 | 2,612             | -                 | -                 | -                 | 200               |             |
| 4260 Stratford Minor Equipment            | 176               | 80                | 245               | -                 | -                 | 250               |             |
| 4260 Waterdam Plaza Minor Equip           | 705               | 80                | -                 | -                 | -                 | 200               |             |
| 4265 Collection Safety Equipment          | 5,452             | 2,007             | 1,112             | 10,431            | 6,018             | 6,000             | 0%          |
| 4268 Equipment Rental - Collection        | 756               | 480               | 400               | 480               | 524               | 2,000             | 282%        |
| 4268 Equipment Rental - Collect BR        | -                 | 785               | -                 | -                 | -                 | 500               |             |
| 4268 Equipment Rental - Colony Manor      | -                 | 7,336             | -                 | -                 | 1,108             | -                 |             |
| 4268 Equipment Rental - Collect DC        | -                 | -                 | -                 | -                 | -                 | 340               |             |
| <b>Total</b>                              | <b>\$ 13,395</b>  | <b>\$ 24,479</b>  | <b>\$ 5,327</b>   | <b>\$ 19,510</b>  | <b>\$ 16,233</b>  | <b>\$ 20,340</b>  | <b>25%</b>  |
| <b>Equipment Replacement Allowance</b>    |                   |                   |                   |                   |                   |                   |             |
| 4269 Collection Equip Replacement Allowan | \$ 150,000        | \$ 150,000        | \$ 100,000        | \$ 220,000        | \$ 220,000        | \$ 130,000        | -41%        |
| <b>Total</b>                              | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 100,000</b> | <b>\$ 220,000</b> | <b>\$ 220,000</b> | <b>\$ 130,000</b> | <b>-41%</b> |
| <b>Maintenance &amp; Repair</b>           |                   |                   |                   |                   |                   |                   |             |
| 4449 PA One Call                          | \$ 2,001          | \$ 3,042          | \$ 1,861          | \$ 2,825          | \$ 1,947          | \$ 2,800          | 44%         |
| 4450 Collection Maint & Repair Gene       | 19,160            | 11,617            | 2,746             | 12,945            | 20,254            | 15,000            | -26%        |
| 4450 Sanitary Sewer Rehab Proj            | 134,940           | 168,843           | 7,800             | 86,783            | 35,124            | -                 | -100%       |
| 4450 B.R. Collection Maint & Repair       | -                 | 930               | 54                | 68                | 5,067             | 10,000            | 97%         |
| 4450 Rutledge/Fairway Maint & Repa        | 43                | 140               | 817               | 341               | 148               | 100               | -32%        |
| 4450 Sylvania Maintenance & Repair        | -                 | -                 | 705               | -                 | -                 | 300               |             |
| 4450 Colony Manor Maint & Repair          | 6                 | 407               | 78                | 118               | -                 | 300               | #DIV/0!     |
| 4450 Hidden Brook Maint & Repair          | 293               | 143               | 1,631             | -                 | -                 | 300               |             |
| 4450 Maple Lane Maintenance & Rep         | 541               | 381               | 10,493            | -                 | -                 | 300               |             |
| 4450 Hidden Brook II Maint & Repair       | 8                 | -                 | -                 | -                 | -                 | 300               |             |
| 4450 DC Collection Maint & Repair         | -                 | 227               | 40                | -                 | 1,000             | 5,000             | 400%        |
| 4450 Stratford Maintenance & Repair       | 49                | 140               | 288               | 317               | 150               | 300               | 100%        |

|   | Actual            | Actual            | Actual            | Actual            | Projected         | Forecast          |             |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
|   | 2021              | 2022              | 2023              | 2024              | 2025              | 2026              |             |
| 4450 Waterdam Plaza Maint & Repair      | 315               | 143               | 726               | 139               | -                 | 300               |             |
| 4452 Shop Rep-Mech-Rtledge/Fairway      | -                 | 6,488             | -                 | -                 | 6,573             | 500               |             |
| 4452 Shop Rep-Mechanical-Colony Man     | -                 | 18,856            | -                 | -                 | -                 | 500               |             |
| 4452 Shop Rep-Mech-Hidden Brook         | 420               | 171               | -                 | -                 | -                 | 500               |             |
| Shop Rep-Mech Hidden Brook II           | -                 | -                 | -                 | -                 | -                 | 500               |             |
| 4452 Shop Repair-Mechanical-Stratfo     | -                 | -                 | -                 | -                 | -                 | 500               |             |
| 4452 Shop Repair-Mechanical-Waterda     | 5,933             | -                 | 7,837             | -                 | -                 | 500               |             |
| Shop Rep-Mech-Maple Lane                | 467               | -                 | -                 | 1,235             | -                 | 500               |             |
| 4453 Shop Repair-Elec-Gen Collectio     | 4,609             | 166               | 1,395             | -                 | 1,166             | 1,320             |             |
| 4453 Shop Rep-Elect-Rtledge/Fairway     | -                 | -                 | -                 | 2,084             | 300               | 500               |             |
| 4453 Shop Repair - Electrical-Sylvania  | -                 | -                 | -                 | -                 | -                 | 500               |             |
| 4453 Shop Repair - Elec-Colony Manor    | 693               | 1,585             | 195               | 1,370             | 799               | 500               | -37%        |
| 4453 Shop Rep-Electrical-Hidden Brook   | 400               | 2,095             | 437               | 437               | 437               | 500               | 14%         |
| Shop Rep-Electrical-Hidden Brook II     | -                 | -                 | 487               | 706               | 812               | 500               | -38%        |
| 4453 Shop Repair - Elec - Maple Lane    | 2,429             | 484               | -                 | -                 | -                 | 800               |             |
| 4453 Shop Repair - Electrical-Stratford | -                 | -                 | -                 | 817               | -                 | 500               |             |
| 4453 Shop Repair - Electrical-Waterdam  | 283               | 368               | 1,209             | 1,484             | -                 | 500               |             |
| 4454 Shop Repairs-Collection General    | 827               | 927               | -                 | -                 | 3,295             | 2,500             | -24%        |
| <b>Total</b>                            | <b>\$ 173,417</b> | <b>\$ 217,153</b> | <b>\$ 38,799</b>  | <b>\$ 111,669</b> | <b>\$ 77,072</b>  | <b>\$ 46,620</b>  | <b>-40%</b> |
| Utilities                               |                   |                   |                   |                   |                   |                   |             |
| 4320 Cellular -Collection/Hot spot      | \$ -              | \$ 401            | \$ 481            | \$ 485            | \$ 448            | \$ 500            | 12%         |
| 4320 Cellular - Rut/Fairwa              | 604               | 606               | 599               | 612               | 567               | 620               | 9%          |
| 4320 Cellular - Sylvania                | 302               | 303               | 300               | 306               | 284               | 310               | 9%          |
| 4320 Cellular - Colony Manor            | 302               | 303               | 300               | 306               | 284               | 310               | 9%          |
| 4320 Dialer-Hidden Brook                | 2,194             | 1,833             | -                 | 437               | -                 | 460               |             |
| 4320 Cellular-Maple Lane                | 302               | 303               | 300               | 306               | 286               | 310               | 8%          |
| 4320 Dialer-Hidden Brook II             | -                 | -                 | 920               | -                 | -                 | 460               |             |
| 4320 Dialer - Stratford                 | 302               | 303               | 300               | 101               | -                 | 460               |             |
| 4320 Cellular - Waterdam                | 302               | 303               | 300               | 306               | 285               | 310               | 9%          |
| 4351 Power - Rutledge/Fairway links     | 1,436             | 1,578             | 1,333             | 1,396             | 2,794             | 4,100             | 47%         |
| 4351 Power - Sylvania                   | 184               | 200               | 195               | 207               | 270               | 400               | 48%         |
| 4351 Power - Colony Manor               | 595               | 614               | 778               | 671               | 727               | 1,080             | 49%         |
| 4351 Power - Hidden Brook               | 1,779             | 1,616             | 1,542             | 1,621             | 2,085             | 3,100             | 49%         |
| 4351 Power-Maple Lane                   | 1,576             | 1,723             | 1,398             | 1,524             | 2,011             | 2,900             | 44%         |
| 4351 Power-Hidden Brook II              | 214               | 256               | 271               | 274               | 356               | 520               | 46%         |
| 4351 Power - Stratford                  | 947               | 920               | 881               | 465               | 505               | 1,410             | 179%        |
| 4351 Power - Waterdam Plaza             | 1,061             | 1,106             | 1,102             | 982               | 1,288             | 1,920             | 49%         |
| 4355 Natural Gas-Hidden Brook           | 380               | 397               | 509               | 531               | 590               | 580               | -2%         |
| 4355 Natural Gas-Maple Lane             | 428               | 525               | 605               | 538               | 556               | 580               | 4%          |
| 4366 Water - Rutledge/Fairway           | 240               | 302               | 224               | 228               | 263               | 260               | -1%         |
| 4366 Water - Hidden Brook               | 202               | 210               | 223               | 306               | 256               | 340               | 33%         |
| 4366 Water-Maple Lane                   | 514               | 532               | 596               | 712               | 693               | 650               | -6%         |
| 4366 Water - Stratford Hemlock          | 202               | 210               | 264               | 266               | 226               | 290               | 28%         |
| <b>Total</b>                            | <b>\$ 14,066</b>  | <b>\$ 14,544</b>  | <b>\$ 13,421</b>  | <b>\$ 12,580</b>  | <b>\$ 14,774</b>  | <b>\$ 21,870</b>  | <b>48%</b>  |
| Wages                                   |                   |                   |                   |                   |                   |                   |             |
| 4790 Wages-Collection                   | \$ 300,324        | \$ 273,309        | \$ 259,073        | \$ 234,543        | \$ 239,726        | \$ 342,000        | 43%         |
| Wages-Collection Overtime               |                   |                   |                   |                   |                   | \$ 34,000         |             |
| Part-Time Collection                    | (1,373)           | 758               | -                 | -                 | -                 | 9,000             |             |
| Direct Labor Allocation                 | -                 | -                 | (864)             | -                 | 10,488            | -                 |             |
| Total Wages                             | \$ 298,951        | \$ 274,067        | \$ 258,209        | \$ 234,543        | \$ 250,214        | \$ 385,000        | 43%         |
| 4792 FICA & Medicare Collection Gen     | 22,342            | 23,474            | 22,535            | 19,180            | 21,445            | 29,453            | 37%         |
| 4793 Unemploy Comp-General Collecti     | 1,250             | 1,229             | 1,250             | 1,346             | 1,560             | 1,620             | 4%          |
| <b>Total</b>                            | <b>\$ 322,543</b> | <b>\$ 298,770</b> | <b>\$ 281,994</b> | <b>\$ 255,069</b> | <b>\$ 273,219</b> | <b>\$ 416,073</b> | <b>52%</b>  |

|                                       | Actual            | Actual            | Actual            | Actual            | Projected         | Forecast          |             |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
|                                       | 2021              | 2022              | 2023              | 2024              | 2025              | 2026              |             |
| <b>Employee Benefits</b>              |                   |                   |                   |                   |                   |                   |             |
| 4794 Pension - Union- New             | \$ 35,426         | \$ 35,555         | \$ 32,888         | \$ 26,437         | \$ 17,880         | \$ 26,400         | 48%         |
| Pension - Union- Previous             | -                 | -                 | -                 | -                 | 7,396             | 9,252             | 25%         |
| 4794 Cell Phones                      | 4,260             | 7,280             | 7,280             | 7,220             | 7,280             | 10,950            | 50%         |
| 4794 Health & Welfare - Collection    | 73,969            | 82,390            | 91,093            | 78,805            | 91,237            | 90,333            | -1%         |
| 4797 Uniforms - Collection            | 7,047             | 7,806             | 6,564             | 6,792             | 6,483             | 7,200             | 11%         |
| 4797 Certifications                   | 104               | 414               | 292               | 235               | 1,552             | 500               |             |
| <b>Total</b>                          | <b>\$ 120,806</b> | <b>\$ 133,445</b> | <b>\$ 138,117</b> | <b>\$ 119,489</b> | <b>\$ 131,828</b> | <b>\$ 144,635</b> | <b>10%</b>  |
| <b>Computer Consultant /Software</b>  |                   |                   |                   |                   |                   |                   |             |
| Computer Consultant - Collection      | \$ 1,500          | \$ 1,500          | \$ 1,500          | \$ 1,500          | \$ 1,744          | \$ 1,800          | 3%          |
| <b>Total</b>                          | <b>\$ 1,500</b>   | <b>\$ 1,500</b>   | <b>\$ 1,500</b>   | <b>\$ 1,500</b>   | <b>\$ 1,744</b>   | <b>\$ 1,800</b>   | <b>3%</b>   |
| <b>POTW Fees</b>                      |                   |                   |                   |                   |                   |                   |             |
| 4520 USC Pump Station-Marella Manor   | \$ 5,383          | \$ 3,257          | \$ 6,302          | \$ 3,703          | \$ 2,042          | \$ 10,000         | 390%        |
| <b>Total</b>                          | <b>\$ 5,383</b>   | <b>\$ 3,257</b>   | <b>\$ 6,302</b>   | <b>\$ 3,703</b>   | <b>\$ 2,042</b>   | <b>\$ 10,000</b>  | <b>390%</b> |
| <b>Professional Services</b>          |                   |                   |                   |                   |                   |                   |             |
| 4312 Engineering-Collection General   | \$ 5,639          | \$ 315            | \$ 11,121         | \$ 6,896          | \$ 4,473          | \$ 500            | -89%        |
| 4312 Ins/Risk Appraisal-Pump Stations | -                 | -                 | -                 | -                 | -                 | -                 |             |
| 4312 Engineering-Marella Manor        | 5,325             | -                 | -                 | 6,272             | 725               | 8,000             | 1003%       |
| 4313 Legal - Collection               | 122               | 3,031             | 527               | -                 | 133               | 2,000             |             |
| <b>Total</b>                          | <b>\$ 11,086</b>  | <b>\$ 3,346</b>   | <b>\$ 11,648</b>  | <b>\$ 13,168</b>  | <b>\$ 5,331</b>   | <b>\$ 10,500</b>  | <b>97%</b>  |
| 4391 Workers Comp-Collection          | \$ 10,567         | \$ 11,200         | \$ 12,000         | \$ 14,952         | \$ 14,000         | \$ 17,000         | 21%         |
| <b>Total</b>                          | <b>\$ 10,567</b>  | <b>\$ 11,200</b>  | <b>\$ 12,000</b>  | <b>\$ 14,952</b>  | <b>\$ 14,000</b>  | <b>\$ 17,000</b>  | <b>21%</b>  |
| <b>Total Operating Expenses</b>       | <b>\$ 854,660</b> | <b>\$ 899,163</b> | <b>\$ 649,718</b> | <b>\$ 810,573</b> | <b>\$ 813,466</b> | <b>\$ 866,238</b> | <b>6%</b>   |

PETERS TOWNSHIP SANITARY AUTHORITY  
ADMINISTRATION DEPARTMENT

|  | Actual<br>2021    | Actual<br>2022    | Actual<br>2023    | Actual<br>2024    | Projected<br>2025 | Forecast<br>2026  |             |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| <b>Operating Expenses</b>              |                   |                   |                   |                   |                   |                   |             |
| Miscellaneous                          |                   |                   |                   |                   | \$ -              | \$ -              |             |
| Material & Supplies                    |                   |                   |                   |                   |                   |                   |             |
| 42( Material & Supplies-Administration | \$ 14,601         | \$ 15,927         | \$ 16,008         | \$ 17,056         | 17,307            | 17,500            | 1%          |
| 42( Janitorial Supply - Administration | 172               | 184               | 465               | -                 | 100               | 500               | 80%         |
| <b>Total</b>                           | <b>\$ 14,773</b>  | <b>\$ 16,111</b>  | <b>\$ 16,473</b>  | <b>\$ 17,056</b>  | <b>\$ 17,407</b>  | <b>\$ 18,000</b>  | <b>3%</b>   |
| Equipment/Facilities                   |                   |                   |                   |                   |                   |                   |             |
| 42( Office Minor Equipment             | \$ 5,652          | \$ 7,755          | \$ 7,147          | \$ 7,200          | \$ 9,881          | \$ 11,000         | 10%         |
| 42( Admin Safety Equipment             | 12                | -                 | -                 | -                 | -                 | 250               | 100%        |
| <b>Total</b>                           | <b>\$ 5,664</b>   | <b>\$ 7,755</b>   | <b>\$ 7,147</b>   | <b>\$ 7,200</b>   | <b>\$ 9,881</b>   | <b>\$ 11,250</b>  | <b>12%</b>  |
| Equipment Replacement Allowance        |                   |                   |                   |                   |                   |                   |             |
| 42( Admin Equip Replacement Allowa     | \$ 12,000         | \$ 12,000         | \$ 10,000         | \$ 10,000         | \$ 12,000         | \$ 16,000         | 25%         |
| <b>Total</b>                           | <b>\$ 12,000</b>  | <b>\$ 12,000</b>  | <b>\$ 10,000</b>  | <b>\$ 10,000</b>  | <b>\$ 12,000</b>  | <b>\$ 16,000</b>  | <b>25%</b>  |
| Maintenance & Repair                   |                   |                   |                   |                   |                   |                   |             |
| 44: Office Maintenance & Repair        | \$ 755            | \$ 150            | \$ 5,060          | \$ 1,024          | \$ 980            | \$ 2,400          | 59%         |
| 44: Office Bldg Maintenance & Rep      | 1,983             | 3,094             | 6,125             | 9,597             | 22,067            | 12,500            | -77%        |
| 44: Shop Repair - Mechanical-Admin     | 283               | -                 | -                 | -                 | 200               | 1,000             | 80%         |
| 44: Shop Repair - Electrical-Admin     | 2,929             | -                 | -                 | -                 | 200               | 1,000             | 80%         |
| 42: Parts Vehicle - Administration     | 210               | 240               | 38                | 1,454             | 929               | 200               | -365%       |
| <b>Total</b>                           | <b>\$ 6,160</b>   | <b>\$ 3,484</b>   | <b>\$ 11,223</b>  | <b>\$ 12,075</b>  | <b>\$ 24,376</b>  | <b>\$ 17,100</b>  | <b>-43%</b> |
| Utilities                              |                   |                   |                   |                   |                   |                   |             |
| 43: Cellular - Admin                   | \$ 5,969          | \$ 6,602          | \$ 6,161          | \$ 6,202          | \$ 6,915          | \$ 7,300          | 5%          |
| 43: Security System - Admin Bldg       | 401               | 540               | -                 | 528               | 1,556             | 2,156             | 28%         |
| 43: Admin Bldg Cleaning                | 5,940             | 5,940             | 4,407             | 6,647             | 7,710             | 8,200             | 6%          |
| 43: Garbage Pickup - Office Bldg       | 1,787             | 1,987             | 1,897             | 1,796             | 1,797             | 1,860             | 3%          |
| 43: Power - Administration             | 2,370             | 2,116             | 2,828             | 3,528             | 3,936             | 7,200             | 45%         |
| 43: Natural Gas - Administration       | 1,460             | 2,155             | 2,222             | 2,180             | 2,919             | 3,400             | 14%         |
| 43( Church Hill Property Util/Taxes    | 3,405             | 3,791             | -                 | -                 | -                 | -                 |             |
| 43( Water - Administration             | 641               | 673               | 660               | 792               | 801               | 850               | 6%          |
| <b>Total</b>                           | <b>\$ 21,973</b>  | <b>\$ 23,804</b>  | <b>\$ 18,175</b>  | <b>\$ 21,673</b>  | <b>\$ 25,634</b>  | <b>\$ 30,966</b>  | <b>17%</b>  |
| Salary & Wages                         |                   |                   |                   |                   |                   |                   |             |
| 47: Salary & Wages - Administration    | \$ 336,258        | \$ 360,821        | \$ 380,842        | \$ 390,191        | \$ 445,825        | \$ 515,000        | 13%         |
| 47: Direct Labor Allocation - Admin    | (883)             | -                 | (1,006)           | -                 | -                 | -                 |             |
| 47: FICA & Medicare-Administration     | 28,297            | 28,019            | 29,066            | 29,770            | 34,337            | 39,398            | 13%         |
| 47: Unemployment Comp-Administration   | 1,000             | 1,082             | 1,250             | 1,469             | 1,250             | 1,500             | 17%         |
| <b>Total</b>                           | <b>\$ 364,672</b> | <b>\$ 389,922</b> | <b>\$ 410,152</b> | <b>\$ 421,430</b> | <b>\$ 481,412</b> | <b>\$ 555,898</b> | <b>13%</b>  |
| Employee Benefits                      |                   |                   |                   |                   |                   |                   |             |
| 47: Pension - Non Union Administration | \$ 19,485         | \$ 20,249         | \$ 21,347         | \$ 21,826         | \$ 22,861         | \$ 29,200         | 22%         |
| 47: Life S-T-L-T Insurance - Admin     | 6,290             | 7,434             | 5,888             | 6,434             | 6,234             | 9,400             | 34%         |
| 47: Hospitalization-Administration     | 63,281            | 65,081            | 72,443            | 100,402           | 112,024           | 160,883           | 30%         |
| <b>Total</b>                           | <b>\$ 89,056</b>  | <b>\$ 92,764</b>  | <b>\$ 99,678</b>  | <b>\$ 128,662</b> | <b>\$ 141,119</b> | <b>\$ 199,483</b> | <b>29%</b>  |
| Travel/Training/Meetings               |                   |                   |                   |                   |                   |                   |             |
| 43( In-Service Training                | \$ 3,142          | \$ 4,484          | \$ 2,945          | \$ 5,415          | \$ 8,059          | \$ 8,100          | 1%          |
| 43( Board Member's Expenses            | 2,500             | 2,650             | 2,500             | 2,500             | 2,450             | 3,200             | 23%         |
| 43( Memberships                        | 3,514             | 4,075             | 3,696             | 3,429             | 4,958             | 5,300             | 6%          |
| 43( Travel Expense                     | 369               | 832               | 1,280             | 914               | 1,348             | 1,200             | -12%        |
| <b>Total</b>                           | <b>\$ 9,525</b>   | <b>\$ 12,041</b>  | <b>\$ 10,421</b>  | <b>\$ 12,258</b>  | <b>\$ 16,815</b>  | <b>\$ 17,800</b>  | <b>6%</b>   |
| Computers/Network                      |                   |                   |                   |                   |                   |                   |             |
| 47: Networking Managed Services        | \$ 17,391         | \$ 19,841         | \$ 20,742         | \$ 20,617         | \$ 31,587         | \$ 34,000         | 7%          |
| 43: Computer Software Updates          | 6,130             | 5,751             | 3,290             | 5,908             | 11,847            | 19,000            | 38%         |
| 43: GIS Updates                        | 4,980             | 4,042             | 5,269             | 7,064             | 5,927             | 16,300            | 64%         |
| <b>Total</b>                           | <b>\$ 28,501</b>  | <b>\$ 29,634</b>  | <b>\$ 29,301</b>  | <b>\$ 33,589</b>  | <b>\$ 49,361</b>  | <b>\$ 69,300</b>  | <b>108%</b> |
| Professional Services                  |                   |                   |                   |                   |                   |                   |             |
| 43: Ins/Risk Appraisal-Administration  | \$ -              | \$ 125            | \$ 1,055          | \$ 1,055          | \$ 1,055          | \$ 500            | -111%       |
| 43: Accounting/Audit - Administration  | 10,250            | 11,000            | 12,985            | 13,600            | 14,200            | 15,000            | 5%          |
| 43: Engineering - Administration       | 17,836            | 17,557            | 20,574            | 24,080            | 23,931            | 24,000            | 0%          |
| 43: Legal - Administration             | 25,833            | 25,792            | 17,044            | 34,426            | 19,335            | 26,000            | 26%         |
| 43: Labor Negotiator                   | 13,542            | 833               | -                 | -                 | 12,000            | 9,000             | -33%        |
| <b>Total</b>                           | <b>\$ 67,461</b>  | <b>\$ 55,307</b>  | <b>\$ 51,658</b>  | <b>\$ 73,161</b>  | <b>\$ 70,521</b>  | <b>\$ 74,500</b>  | <b>5%</b>   |

|                                       | Actual<br>2021      | Actual<br>2022      | Actual<br>2023      | Actual<br>2024      | Projected<br>2025   | Forecast<br>2026    |             |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| <b>Insurance</b>                      |                     |                     |                     |                     |                     |                     |             |
| 43 Insurance                          | \$ 86,745           | \$ 86,508           | \$ 98,352           | \$ 105,973          | \$ 106,263          | \$ 132,000          | 19%         |
| 43 Insurance Mine Sub                 | 297                 | 323                 | 353                 | 381                 | 381                 | 385                 | 1%          |
| 43 Workmen's Comp-Administration      | 2,201               | 9,621               | 2,400               | 3,200               | 3,004               | 4,200               | 28%         |
| <b>Total</b>                          | <b>\$ 89,243</b>    | <b>\$ 96,452</b>    | <b>\$ 101,105</b>   | <b>\$ 109,554</b>   | <b>\$ 109,648</b>   | <b>\$ 136,585</b>   | <b>20%</b>  |
| <b>Administrative Services</b>        |                     |                     |                     |                     |                     |                     |             |
| 43 Billing Expense                    | \$ 4,820            | \$ 4,420            | \$ 5,970            | \$ 5,204            | \$ 6,312            | \$ 6,450            | 2%          |
| 43 In-House Billing Expense           | 36,012              | 33,820              | 36,533              | 43,710              | 43,607              | 46,000              | 5%          |
| 43 Bank Fees                          | 3,180               | 3,333               | 3,294               | 3,305               | 3,335               | 3,500               | 5%          |
| 43 Dye Test Processing Fees           | -                   | -                   | 673                 | 804                 | 775                 | 1,200               | 35%         |
| 43 Trustee Fees                       | -                   | 1,200               | 1,200               | 1,200               | 1,200               | 1,200               | 0%          |
| 43 Public Relations                   | -                   | -                   | -                   | -                   | -                   | 1,200               | 100%        |
| <b>Total</b>                          | <b>\$ 44,012</b>    | <b>\$ 42,773</b>    | <b>\$ 47,670</b>    | <b>\$ 54,223</b>    | <b>\$ 55,229</b>    | <b>\$ 59,550</b>    | <b>7%</b>   |
| <b>Total Operating Expenses</b>       | <b>\$ 753,040</b>   | <b>\$ 782,047</b>   | <b>\$ 813,003</b>   | <b>\$ 900,881</b>   | <b>\$ 1,013,403</b> | <b>\$ 1,206,431</b> | <b>16%</b>  |
| <b><u>Non-Operating Expenses</u></b>  |                     |                     |                     |                     |                     |                     |             |
| 40 10 % Cover                         | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ 28,680           | 100%        |
| 2016 DC Treatment PV Princ & Interest | 610,120             | 610,146             | 622,000             | 645,707             | 645,707             | 645,707             | 0%          |
| 2019 PV Sewer Princ & Interest        | 284,320             | 281,502             | 281,502             | 281,502             | 281,502             | 281,502             | 0%          |
| 2003 Pennvest Interest & Principle    | 26,400              | 26,400              | 26,400              | 12,500              | -                   | -                   |             |
| 2018 CFS Loan                         | 10,066              | -                   | -                   | -                   | -                   | -                   | 0%          |
| 2016 Bond Interest                    | 184,016             | 202,211             | 200,144             | 197,644             | 193,895             | 191,795             | -1%         |
| 2016 Bond Principle                   | 120,000             | 120,000             | 90,000              | -                   | 105,000             | 95,000              | -11%        |
| Arbitrage Exp - Bond Rfd Cost         | 184,133             | -                   | -                   | -                   | -                   | -                   | 0%          |
| <b>Total Expenses</b>                 | <b>\$ 498,215</b>   | <b>\$ 322,211</b>   | <b>\$ 290,144</b>   | <b>\$ 197,644</b>   | <b>\$ 1,226,104</b> | <b>\$ 1,242,683</b> | <b>1.3%</b> |
| <b>Capital Transfer to fund</b>       |                     |                     |                     |                     |                     |                     | <b>0.0%</b> |
| <b>Total Expenses</b>                 | <b>\$ 1,251,255</b> | <b>\$ 1,104,258</b> | <b>\$ 1,103,147</b> | <b>\$ 1,098,525</b> | <b>\$ 2,239,507</b> | <b>\$ 2,449,114</b> | <b>8.6%</b> |